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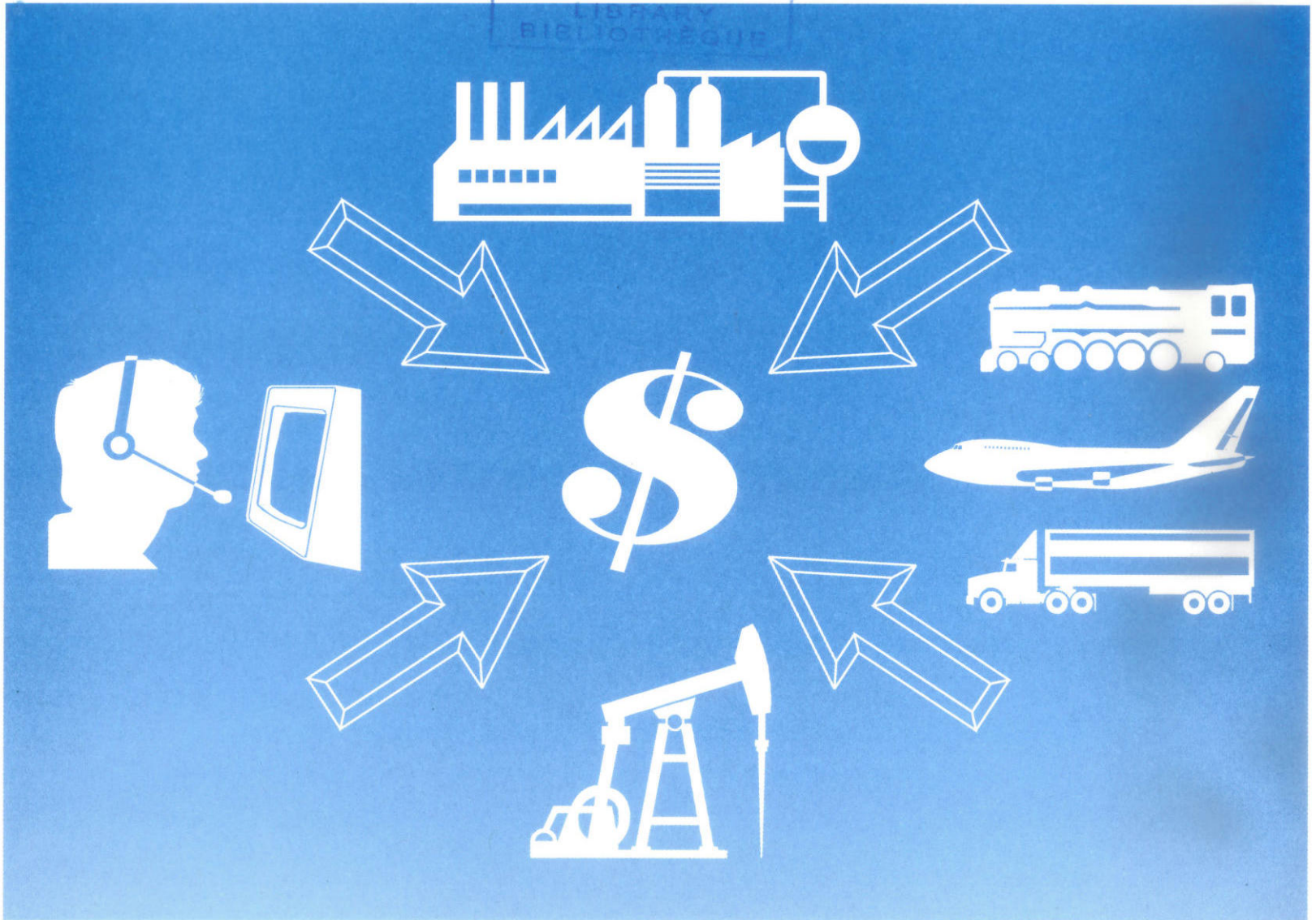
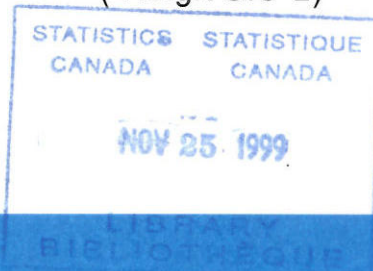
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# Financial Performance Indicators For Canadian Business

## VOLUME 3: SMALL AND MEDIUM FIRMS

Principal financial ratios by detailed industries

(4 Digit SIC-E)

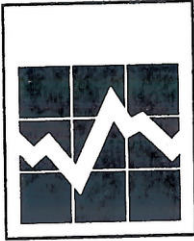


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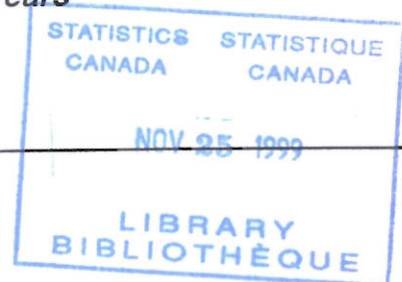
# ***Financial Performance Indicators for Canadian Business***

## **VOLUME 3**

### **SMALL AND MEDIUM FIRMS**

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

**1996, 1997 and 1998 Reference Years**



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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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## **Table of Contents**

	Page
List of Industries .....	4
Statistical Tables .....	18



**SMALL AND MEDIUM FIRMS - Principal ratios by 4 digit SIC-E****Revenue under \$25 million**

The following is a list of industries as they appear on each table:

Industry Name	SIC-E	Page
<b>AGRICULTURE AND RELATED SERVICE INDUSTRIES</b>		
Dairy Farms	0111	18
Cattle Farms	0112	19
Hog Farms	0113	20
Poultry and Egg Farms	0114	21
Sheep and Goat Farms	0115	22
Livestock Combination Farms	0119	23
Honey and Other Apiary Product Farms	0121	24
Horse and Other Equine Farms	0122	25
Furs and Skins, Ranch	0123	26
Other Animal Specialty Farms n.e.c.	0129	27
Wheat Farms	0131	28
Small-Grain Farms (except Wheat)	0132	29
Oilseed Farms (except Corn)	0133	30
Grain Corn Farms	0134	31
Forage, Seed and Hay Farms	0135	32
Dry Field Pea and Bean Farms	0136	33
Tobacco Farms	0137	34
Potato Farms	0138	35
Other Field Crop Farms	0139	36
Field Crop Combination Farms	0141	37
Fruit Farms	0151	38
Other Vegetable Farms	0152	39
Fruit and Vegetable Combination Farms	0159	40
Mushrooms	0161	41
Greenhouse Products	0162	42
Nursery Products	0163	43
Other Horticultural Specialties	0169	44
Livestock, Field Crop and Horticultural Combination Farms	0171	45
Veterinary Services	0211	46
Farm Animal Breeding Services (except Poultry)	0212	47
Poultry Services	0213	48
Other Services Incidental to Livestock and Animal Specialties	0219	49
Soil Preparation, Planting and Cultivating Services	0221	50
Crop Dusting and Spraying Services	0222	51
Harvesting, Baling and Threshing Services	0223	52
Other Services Incidental to Agricultural Crops	0229	53
Agricultural Management and Consulting Services	0231	54
Other Services Incidental to Agriculture n.e.c.	0239	55
<b>FISHING AND TRAPPING INDUSTRIES</b>		
Salt Water Fishing Industry	0311	56
Inland Fishing Industry	0312	57
Services Incidental to Fishing	0321	58
<b>LOGGING AND FORESTRY INDUSTRIES</b>		
Logging Industry (except Contract Logging)	0411	59
Contract Logging Industry	0412	60
Forestry Services Industry	0511	61



Industry Name	SIC-E	Page
<b>MINING (INCLUDING MILLING), QUARRYING AND OIL WELL INDUSTRIES</b>		
Gold Mines	0611	62
Peat Industry	0622	63
Other Non-Metal Mines (except Coal)	0629	64
Bituminous Coal Mines	0631	65
Conventional Crude Oil and Natural Gas Industry	0711	66
Granite Quarries	0811	67
Limestone Quarries	0812	68
Sand and Gravel Pits	0821	69
Contract Drilling, Oil and Gas Industry	0911	70
Other Service Industries Incidental to Crude Petroleum and Natural Gas	0919	71
Contract Drilling Industry (except Oil and Gas)	0921	72
Other Service Industries Incidental to Mining	0929	73
<b>MANUFACTURING INDUSTRIES</b>		
Meat and Meat Products Industry (except Poultry)	1011	74
Poultry Products Industry	1012	75
Fish Products Industry	1021	76
Canned and Preserved Fruit and Vegetable Industry	1031	77
Frozen Fruit and Vegetable Industry	1032	78
Fluid Milk Industry	1041	79
Other Dairy Products Industries	1049	80
Cereal Grain Flour Industry	1051	81
Feed Industry	1053	82
Biscuit Industry	1071	83
Bread and Other Bakery Products Industry	1072	84
Sugar and Chocolate Confectionery Industry	1083	85
Tea and Coffee Industry	1091	86
Dry Pasta Products Industry	1092	87
Other Food Products Industries n.e.c.	1099	88
Soft Drink Industry	1111	89
Brewery Products Industry	1131	90
Wine Industry	1141	91
Tire and Tube Industry	1511	92
Rubber Hose and Belting Industry	1521	93
Other Rubber Products Industries	1599	94
Foamed and Expanded Plastic Products Industry	1611	95
Plastic Pipe and Pipe Fittings Industry	1621	96
Plastic Film and Sheeting Industry	1631	97
Plastic Bag Industry	1691	98
Other Plastic Products Industries n.e.c.	1699	99
Leather Tanneries	1711	100
Footwear Industry	1712	101
Luggage, Purse and Handbag Industry	1713	102
Other Leather and Allied Products Industry	1719	103
Man-Made Fibre and Filament Yarn Industry	1811	104
Wool Yarn and Woven Cloth Industry	1821	105
Other Spun Yarn and Woven Cloth Industries	1829	106
Broad Knitted Fabric Industry	1831	107
Natural Fibres Processing and Felt Products Industry	1911	108
Carpet, Mat and Rug Industry	1921	109
Canvas and Related Products Industry	1931	110
Narrow Fabric Industry	1991	111
Contract Textile Dyeing and Finishing Industry	1992	112

Industry Name	SIC-E	Page
MANUFACTURING INDUSTRIES - continued		
Household Products of Textile Materials Industry	1993	113
Hygiene Products of Textile Materials Industry	1994	114
Other Textile Products Industries n.e.c.	1999	115
Mens's and Boys' Coat Industry	2431	116
Men's and Boys' Suit and Jacket Industry	2432	117
Men's and Boys' Pants Industry	2433	118
Men's and Boys' Shirt and Underwear Industry	2434	119
Men's and Boys' Clothing Contractors	2435	120
Women's Coat and Jacket Industry	2441	121
Women's Sportswear Industry	2442	122
Women's Dress Industry	2443	123
Women's Blouse and Shirt Industry	2444	124
Women's Clothing Contractors	2445	125
Children's Clothing Industry	2451	126
Sweater Industry	2491	127
Occupational Clothing Industry	2492	128
Glove Industry	2493	129
Hosiery Industry	2494	130
Fur Goods Industry	2495	131
Foundation Garment Industry	2496	132
Other Clothing and Apparel Industries n.e.c.	2499	133
Shingle and Shake Industry	2511	134
Sawmill and Planing Mill Products Industry (except Shingles and Shakes)	2512	135
Hardwood Veneer and Plywood Industry	2521	136
Prefabricated Wooden Buildings Industry	2541	137
Wooden Kitchen Cabinet and Bathroom Vanity Industry	2542	138
Wooden Door and Window	2543	139
Other Millwork Industries	2549	140
Wooden Box and Pallet Industry	2561	141
Coffin and Casket Industry	2581	142
Wood Preservation Industry	2591	143
Particle Board Industry	2592	144
Other Wood Industries n.e.c.	2599	145
Wooden Household Furniture Industry	2611	146
Upholstered Household Furniture Industry	2612	147
Other Household Furniture Industries	2619	148
Metal Office Furniture Industry	2641	149
Other Office Furniture Industries	2649	150
Bed Spring and Mattress Industry	2691	151
Hotel, Restaurant and Institutional Furniture and Fixture Industry	2692	152
Other Furniture and Fixture Industries n.e.c.	2699	153
Pulp Industry	2711	154
Paperboard Industry	2713	155
Other Paper Industries	2719	156
Folding Carton and Set-Up Box Industry	2731	157
Corrugated Box Industry	2732	158
Paper Bag Industry	2733	159
Coated and Treated Paper Industry	2791	160
Stationery Paper Products Industry	2792	161
Paper Consumer Products Industry	2793	162
Other Converted Paper Products Industries n.e.c.	2799	163
Business Forms Printing Industry	2811	164
Other Commercial Printing Industries	2819	165

Industry Name	SIC-E	Page
MANUFACTURING INDUSTRIES - continued		
Platemaking, Typesetting and Bindery Industry	2821	166
Book Publishing Industry	2831	167
Other Publishing Industries	2839	168
Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry	2841	169
Other Combined Publishing and Printing Industries	2849	170
Steel Foundries	2912	171
Other Primary Steel Industries	2919	172
Steel Pipe and Tube Industry	2921	173
Iron Foundries	2941	174
Aluminum Rolling, Casting and Extruding Industry	2961	175
Copper and Copper Alloy Rolling, Casting and Extruding Industry	2971	176
Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	2999	177
Power Boiler and Heat Exchanger Industry	3011	178
Metal Tanks (Heavy Gauge) Industry	3021	179
Plate Work Industry	3022	180
Pre-Engineered Metal Buildings Industry (except Portable)	3023	181
Other Fabricated Structural Metal Products Industries	3029	182
Metal Door and Window Industry	3031	183
Prefabricated Portable Metal Buildings Industry	3032	184
Other Ornamental and Architectural Metal Products Industry	3039	185
Custom Coating of Metal Products Industry	3041	186
Metal Closure and Container Industry	3042	187
Other Stamped and Pressed Metal Products Industries	3049	188
Upholstery and Coil Spring Industry	3051	189
Wire and Wire Rope Industry	3052	190
Industrial Fastener Industry	3053	191
Other Wire Products Industries	3059	192
Basic Hardware Industry	3061	193
Metal Dies, Moulds and Patterns Industry	3062	194
Hand Tool and Implement Industry	3063	195
Other Hardware and Cutlery Industries	3069	196
Heating Equipment Industry	3071	197
Machine Shop Industry	3081	198
Metal Plumbing Fixtures and Fittings Industry	3091	199
Metal Valve Industry	3092	200
Other Metal Fabricating Industries n.e.c.	3099	201
Agricultural Implement Industry	3111	202
Commercial Refrigeration and Air Conditioning Equipment Industry	3121	203
Compressor, Pump and Industrial Fan Industry	3191	204
Construction and Mining Machinery and Materials Handling Equipment Industry	3192	205
Sawmill and Woodworking Machinery Industry	3193	206
Turbine and Mechanical Power Transmission Equipment Industry	3194	207
Other Machinery and Equipment Industries n.e.c.	3199	208
Aircraft and Aircraft Parts Industry	3211	209
Motor Vehicle Industry	3231	210
Truck and Bus Body Industry	3241	211
Commercial Trailer Industry	3242	212
Non-Commercial Trailer Industry	3243	213
Mobile Home Industry	3244	214
Motor Vehicle Engine and Engine Parts Industry	3251	215
Motor Vehicle Wiring Assemblies Industry	3252	216
Motor Vehicle Stampings Industry	3253	217
Motor Vehicle Steering and Suspension Parts Industry	3254	218



Industry Name	SIC-E	Page
MANUFACTURING INDUSTRIES - continued		
Motor Vehicle Wheel and Brake Industry	3255	219
Plastic Parts and Accessories for Motor Vehicles Industry	3256	220
Motor Vehicle Fabric Accessories Industry	3257	221
Other Motor Vehicle Accessories, Parts and Assemblies Industries	3259	222
Shipbuilding and Repair Industry	3271	223
Boatbuilding and Repair Industry	3281	224
Other Transportation Equipment Industries	3299	225
Small Electrical Appliance Industry	3311	226
Major Appliance Industry (Electric and Non-Electric)	3321	227
Lighting Fixture Industry	3331	228
Electric Lamp and Shade Industry (except Bulb and Tube)	3332	229
Electric Lamp (Bulb and Tube) Industry	3333	230
Record Player, Radio and Television Receiver Industry	3341	231
Telecommunication Equipment Industry	3351	232
Electronic Parts and Components Industry	3352	233
Other Communication and Electronic Equipment Industries	3359	234
Electronic Computing and Peripheral Equipment Industry	3361	235
Electronic Office, Store and Business Machine Industry	3362	236
Other Office, Store and Business Machine Industries	3369	237
Electrical Transformer Industry	3371	238
Electrical Switchgear and Protective Equipment Industry	3372	239
Other Electrical Industrial Equipment Industries	3379	240
Communications and Energy Wire and Cable Industry	3381	241
Battery Industry	3391	242
Non-Current Carrying Wiring Devices Industry	3392	243
Other Electrical Products Industries n.e.c.	3399	244
Clay Products Industry (from Domestic Clay)	3511	245
Clay Products Industry (from Imported Clay)	3512	246
Hydraulic Cement Industry	3521	247
Concrete Pipe Industry	3541	248
Structural Concrete Products Industry	3542	249
Other Concrete Products Industries	3549	250
Ready-Mix Concrete Industry	3551	251
Primary Glass and Glass Containers Industry	3561	252
Glass Products Industry (except Glass Containers)	3562	253
Abrasives Industry	3571	254
Refractories Industry	3591	255
Gypsum Products Industry	3593	256
Non-Metallic Mineral Insulating Materials Industry	3594	257
Other Non-Metallic Mineral Products Industries n.e.c.	3599	258
Refined Petroleum Products Industry (except Lubricating Oil and Grease)	3611	259
Lubricating Oil and Grease Industry	3612	260
Other Petroleum and Coal Products Industries	3699	261
Industrial Inorganic Chemical Industries n.e.c.	3711	262
Industrial Organic Chemical Industries n.e.c.	3712	263
Chemical Fertilizer and Fertilizer Materials Industry	3721	264
Mixed Fertilizer Industry	3722	265
Plastic and Synthetic Resin Industry	3731	266
Pharmaceutical and Medicine Industry	3741	267
Paint and Varnish Industry	3751	268
Soap and Cleaning Compounds Industry	3761	269
Toilet Preparations Industry	3771	270
Printing Ink Industry	3791	271

Industry Name	SIC-E	Page
<b>MANUFACTURING INDUSTRIES - concluded</b>		
Adhesives Industry	3792	272
Other Chemical Products Industries n.e.c.	3799	273
Indicating, Recording and Controlling Instruments Industry	3911	274
Other Instruments and Related Products Industry	3912	275
Clock and Watch Industry	3913	276
Ophthalmic Goods Industry	3914	277
Jewellery and Silverware Industry	3921	278
Precious Metal Secondary Refining Industry	3922	279
Sporting Goods Industry	3931	280
Toys and Games Industry	3932	281
Sign and Display Industry	3971	282
Broom, Brush and Mop Industry	3991	283
Button, Buckle and Clothes Fastener Industry	3992	284
Floor Tile, Linoleum and Coated Fabric Industry	3993	285
Musical Instrument and Sound Recording Industry	3994	286
Other Manufactured Products Industries n.e.c.	3999	287
 <b>CONSTRUCTION INDUSTRIES</b>		
Single Family Housing	4011	288
Apartment and Other Multiple Housing	4012	289
Residential Renovation	4013	290
Manufacturing and Light Industrial Building	4021	291
Commercial Building	4022	292
Institutional Building	4023	293
Gas, Oil and Other Energy Related Structures (except Pipelines)	4112	294
Gas and Oil Pipelines	4113	295
Other Industrial Construction	4119	296
Highways, Streets and Bridges	4121	297
Waterworks and Sewage Systems	4122	298
Hydroelectric Power Plants and Related Structures (except Transmission Lines)	4123	299
Power and Telecommunication Transmission Lines	4124	300
Other Heavy Construction	4129	301
Wrecking and Demolition	4211	302
Water Well Drilling	4212	303
Septic System Installation	4213	304
Excavating and Grading	4214	305
Equipment Rental (with Operator)	4215	306
Asphalt Paving	4216	307
Fencing Installation	4217	308
Other Site Work	4219	309
Piledriving Work	4221	310
Form Work	4222	311
Steel Reinforcing	4223	312
Concrete Pouring and Finishing	4224	313
Precast Concrete Installation	4225	314
Rough and Framing Carpentry	4226	315
Structural Steel Erection	4227	316
Other Structural and Related Work	4229	317
Masonry Work	4231	318
Siding Work	4232	319
Glass and Glazing Work	4233	320
Insulation Work	4234	321
Roof Shingling	4235	322

Industry Name	SIC-E	Page
<b>CONSTRUCTION INDUSTRIES - concluded</b>		
Sheet Metal and Built-Up Roofing	4236	323
Other Exterior Close-In Work	4239	324
Plumbing	4241	325
Dry Heating and Gas Piping Work	4242	326
Wet Heating and Air Conditioning Work	4243	327
Sheet Metal and Other Duct Work	4244	328
Process Piping Work	4251	329
Automatic Sprinkler System Installation	4252	330
Commercial Refrigeration Work	4253	331
Environmental Control Work	4254	332
Millwright and Rigging	4255	333
Thermal Insulation Work	4256	334
Other Mechanical Specialty Work	4259	335
Electrical Work	4261	336
Plastering and Stucco Work	4271	337
Drywall Work	4272	338
Acoustical Work	4273	339
Finish Carpentry	4274	340
Painting and Decorating Work	4275	341
Terrazo and Tile Work	4276	342
Hardwood Flooring Installation	4277	343
Resilient Flooring and Carpet Work	4278	344
Other Interior and Finishing Work	4279	345
Elevator and Escalator Installation	4291	346
Ornamental and Miscellaneous Fabricated Metal Installation	4292	347
Residential Swimming Pool Installation	4293	348
Other Trade Work n.e.c.	4299	349
Project Management, Construction	4411	350
Land Developers	4491	351
Other Services Incidental to Construction n.e.c.	4499	352
<b>TRANSPORTATION AND STORAGE INDUSTRIES</b>		
Scheduled Air Transport Industry	4511	353
Non-Scheduled Air Transport, Chartered, Industry	4512	354
Non-Scheduled Air Transport, Specialty, Industry	4513	355
Airport Operations Industry	4521	356
Aircraft Rental Industry	4522	357
Aircraft Servicing Industry	4523	358
Other Service Industries Incidental to Air Transport	4529	359
Railway Transport Industry	4531	360
Service Industry Incidental to Railway Transport	4532	361
Freight and Passenger Water Transport Industry	4541	362
Ferry Industry	4542	363
Marine Towing Industry	4543	364
Ship Chartering Industry	4544	365
Other Water Transport Industries	4549	366
Marine Cargo Handling Industry	4551	367
Harbour and Port Operation	4552	368
Marine Shipping Agencies Industry	4555	369
Other Service Industries Incidental to Water Transport	4559	370
General Freight Trucking Industry	4561	371
Used Goods Moving and Storage Industry	4562	372
Bulk Liquids Trucking Industry	4563	373



Industry Name	SIC-E	Page
<b>TRANSPORTATION AND STORAGE INDUSTRIES - concluded</b>		
Dry Bulk Materials Trucking Industry	4564	374
Forest Products Trucking Industry	4565	375
Other Truck Transport Industries	4569	376
Urban Transit Systems Industry	4571	377
Interurban and Rural Transit Systems Industry	4572	378
School Bus Operations Industry	4573	379
Charter and Sightseeing Bus Services Industry	4574	380
Limousine Service to Airports and Stations Industry	4575	381
Taxicab Industry	4581	382
Other Transportation Industries n.e.c.	4589	383
Highway, Street and Bridge Maintenance Industry	4591	384
Freight Forwarding Industry	4592	385
Other Service Industries Incidental to Transportation n.e.c.	4599	386
Natural Gas Pipeline Transport Industry	4611	387
Crude Oil Pipeline Transport Industry	4612	388
Grain Elevator Industry	4711	389
Refrigerated Warehousing Industry	4791	390
Other Storage and Warehousing Industries n.e.c.	4799	391
 <b>COMMUNICATIONS AND OTHER UTILITY INDUSTRIES</b>		
Radio Broadcasting Industry	4811	392
Television Broadcasting Industry	4812	393
Combined Radio and Television Broadcasting Industry	4813	394
Cable Television Industry	4814	395
Telecommunication Carriers Industry	4821	396
Other Telecommunication Industries	4839	397
Postal Service Industry	4841	398
Courier Service Industry	4842	399
Electric Power Systems Industry	4911	400
Gas Distribution Systems Industry	4921	401
Water Systems Industry	4931	402
Other Utility Industries n.e.c.	4999	403
 <b>WHOLESALE TRADE INDUSTRIES</b>		
Livestock, Wholesale	5011	404
Grain, Wholesale	5012	405
Other Farm Products, Wholesale	5019	406
Petroleum Products, Wholesale	5111	407
Confectionery, Wholesale	5211	408
Frozen Foods (Packaged), Wholesale	5212	409
Dairy Products, Wholesale	5213	410
Poultry and Eggs, Wholesale	5214	411
Fish and Seafood, Wholesale	5215	412
Fresh Fruit and Vegetables, Wholesale	5216	413
Meat and Meat Products, Wholesale	5217	414
Other Foods, Wholesale	5219	415
Non-Alcoholic Beverages, Wholesale	5221	416
Alcoholic Beverages, Wholesale	5222	417
Drugs, Wholesale	5231	418
Toilet Soaps and Preparations, Wholesale	5232	419
Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	5239	420
Tobacco Products, Wholesale	5241	421
Men's and Boys' Clothing and Furnishings, Wholesale	5311	422



Industry Name	SIC-E	Page
WHOLESALE TRADE INDUSTRIES - continued		
Women's, Misses' and Children's Outerwear, Wholesale	5312	423
Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories, Wholesale	5313	424
Footwear, Wholesale	5314	425
Other Apparel, Wholesale	5319	426
Piece Goods, Wholesale	5321	427
Notions and Other Dry Goods, Wholesale	5329	428
Electrical Household Appliances, Wholesale	5411	429
Electronic Household Appliances, Wholesale	5412	430
Household Furniture, Wholesale	5421	431
China, Glassware, Crockery and Pottery, Wholesale	5431	432
Floor Coverings, Wholesale	5432	433
Linens, Draperies and Other Textile Furnishings, Wholesale	5433	434
Other Household Furnishings, Wholesale	5439	435
Automobiles, Wholesale	5511	436
Trucks and Buses, Wholesale	5512	437
Other Motor Vehicles and Trailers, Wholesale	5519	438
Tires and Tubes, Wholesale	5521	439
Other Motor Vehicle Parts and Accessories, Wholesale	5529	440
Iron and Steel Primary Forms and Structural Shapes, Wholesale	5611	441
Other Iron and Steel Products, Wholesale	5612	442
Non-Ferrous Metal and Metal Products, Wholesale	5613	443
Combination Metal and Metal Products, Wholesale	5619	444
Hardware, Wholesale	5621	445
Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale	5622	446
Lumber, Plywood and Millwork, Wholesale	5631	447
Paint, Glass and Wallpaper, Wholesale	5632	448
Other Building Materials, Wholesale	5639	449
Farm Machinery, Equipment and Supplies, Wholesale	5711	450
Construction and Forestry Machinery, Equipment and Supplies, Wholesale	5721	451
Mining Machinery, Equipment and Supplies, Wholesale	5722	452
Industrial Machinery, Equipment and Supplies, Wholesale	5731	453
Electrical Wiring Supplies and Electrical Construction Material, Wholesale	5741	454
Electrical Generating and Transmission Equipment and Supplies, Wholesale	5742	455
Electronic Machinery, Equipment and Supplies, Wholesale	5743	456
Computer and Related Machinery, Equipment and Packaged Software, Wholesale	5744	457
Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale	5749	458
Office and Store Machinery, Equipment and Supplies, Wholesale	5791	459
Service Machinery, Equipment and Supplies, Wholesale	5792	460
Professional Machinery, Equipment and Supplies, Wholesale	5793	461
Other Machinery, Equipment and Supplies n.e.c., Wholesale	5799	462
Automobile Wrecking	5911	463
Other Waste Materials, Wholesale	5919	464
Stationery and Office Supplies, Wholesale	5922	465
Other Paper and Paper Products, Wholesale	5929	466
Agricultural Feeds, Wholesale	5931	467
Seeds and Seed Processing, Wholesale	5932	468
Agricultural Chemical and Other Farm Supplies, Wholesale	5939	469
Toys, Novelties and Fireworks, Wholesale	5941	470
Amusement and Sporting Goods, Wholesale	5942	471
Photographic Equipment and Supplies, Wholesale	5951	472
Musical Instruments and Accessories, Wholesale	5952	473
Jewellery and Watches, Wholesale	5961	474
Industrial and Household Chemicals, Wholesale	5971	475

Industry Name	SIC-E	Page
<b>WHOLESALE TRADE INDUSTRIES - concluded</b>		
General Merchandise, Wholesale	5981	476
Books, Periodicals and Newspapers, Wholesale	5991	477
Second-Hand Goods, Wholesale (except Machinery and Automotive)	5992	478
Forest Products, Wholesale	5993	479
Other Products n.e.c., Wholesale	5999	480
<b>RETAIL TRADE INDUSTRIES</b>		
Supermarkets	6011	481
Grocery Stores (excluding Supermarkets)	6012	482
Bakery Products Stores	6013	483
Candy and Nut Stores	6014	484
Fruit and Vegetable Stores	6015	485
Meat Markets	6016	486
Other Food (Specialty) Stores n.e.c.	6019	487
Liquor Stores	6021	488
Wine Stores	6022	489
Beer Stores	6023	490
Pharmacies	6031	491
Patent Medicine and Toiletries Stores	6032	492
Shoe Stores	6111	493
Men's Clothing Stores	6121	494
Women's Clothing Stores	6131	495
Children's Clothing stores	6141	496
Fur Stores	6142	497
Other Clothing Stores, n.e.c.	6149	498
Fabric and Yarn Stores	6151	499
Household Furniture Stores (with Appliances and Furnishings)	6211	500
Household Furniture Stores (without Appliances and Furnishings)	6212	501
Furniture Refinishing and Repair Shops	6213	502
Appliance, Television, Radio and Stereo Stores	6221	503
Television, Radio and Stereo Stores	6222	504
Appliance, Television, Radio and Stereo Repair Shops	6223	505
Floor Covering Stores	6231	506
Drapery Stores	6232	507
Other Household Furnishings Stores	6239	508
Automobile (New) Dealers	6311	509
Automobile (Used) Dealers	6312	510
Motor Home and Travel Trailer Dealers	6321	511
Boats, Outboard Motors and Boating Accessories Dealers	6322	512
Motorcycle and Snowmobile Dealers	6323	513
Other Recreational Vehicle Dealers	6329	514
Gasoline Service Stations	6331	515
Home and Auto Supply Stores	6341	516
Tire, Battery, Parts and Accessories Stores	6342	517
Garages (General Repairs)	6351	518
Paint and Body Repair Shops	6352	519
Muffler Replacement Shops	6353	520
Motor Vehicle Glass Replacement Shops	6354	521
Motor Vehicle Transmission Repair and Replacement Shops	6355	522
Other Motor Vehicle Repair Shops	6359	523
Car Washes	6391	524
Other Motor Vehicle Services n.e.c.	6399	525
Department Stores	6411	526

Industry Name	SIC-E	Page
<b>RETAIL TRADE INDUSTRIES - concluded</b>		
General Stores	6412	527
Other General Merchandise Stores	6413	528
Book and Stationery Stores	6511	529
Florist Shops	6521	530
Lawn and Garden Centres	6522	531
Hardware Stores	6531	532
Paint, Glass and Wallpaper Stores	6532	533
Sporting Goods Stores	6541	534
Bicycle Shops	6542	535
Musical Instrument Stores	6551	536
Record and Tape Stores	6552	537
Jewellery Stores	6561	538
Watch and Jewellery Repair Shops	6562	539
Camera and Photographic Supply Stores	6571	540
Toy and Hobby Stores	6581	541
Gift, Novelty and Souvenir Stores	6582	542
Second-Hand Merchandise Stores n.e.c.	6591	543
Opticians' Shops	6592	544
Art Galleries and Artists' Supply Stores	6593	545
Luggage and Leather Goods Stores	6594	546
Monument and Tombstone Dealers	6595	547
Pet Stores	6596	548
Coin and Stamp Dealers	6597	549
Mobile Home Dealers	6598	550
Other Retail Stores n.e.c.	6599	551
Vending Machine Operators	6911	552
Direct Sellers	6921	553
<b>REAL ESTATE OPERATOR AND INSURANCE AGENT INDUSTRIES</b>		
Operators of Residential Buildings and Dwellings	7511	554
Operators of Non-Residential Buildings	7512	555
Other Real Estate Operators	7599	556
Insurance and Real Estate Agencies	7611	557
<b>BUSINESS SERVICE INDUSTRIES</b>		
Employment Agencies	7711	558
Personnel Suppliers	7712	559
Computer Services	7721	560
Computer Equipment Maintenance and Repair	7722	561
Offices of Chartered and Certified Accountants	7731	562
Other Accounting and Bookkeeping Services	7739	563
Advertising Agencies	7741	564
Media Representatives	7742	565
Outdoor Display and Billboard Advertising	7743	566
Other Advertising Services	7749	567
Offices of Architects	7751	568
Offices of Engineers	7752	569
Other Scientific and Technical Services	7759	570
Offices of Lawyers and Notaries	7761	571
Management Consulting Services	7771	572
Security and Investigation Services	7791	573
Credit Bureau Services	7792	574
Collection Agencies	7793	575



Industry Name	SIC-E	Page
<b>BUSINESS SERVICE INDUSTRIES - concluded</b>		
Customs Brokers	7794	576
Telephone Answering Services	7795	577
Duplicating Services	7796	578
Other Business Services n.e.c.	7799	579
<b>EDUCATIONAL SERVICE INDUSTRIES</b>		
Elementary and Secondary Education	8511	580
Post-Secondary Non-University Education	8521	581
University Education	8531	582
Museums and Archives	8551	583
Other Educational Services	8599	584
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES</b>		
General Hospitals	8611	585
Extended Care Hospitals	8613	586
Other Specialty Hospitals	8619	587
Homes for Personal and Nursing Care	8621	588
Homes for Physically Handicapped and/or Disabled	8622	589
Homes for Mentally Retarded	8623	590
Homes for Mentally Handicapped and/or Disabled	8624	591
Homes for Emotionally Disturbed Children	8625	592
Homes for Children in Need of Protection	8627	593
Other Institutional Health and Social Services n.e.c.	8629	594
Ambulance Services	8631	595
Drug Addiction and Alcoholism Treatment Clinics	8632	596
Health Rehabilitation Clinics	8633	597
Home Care Services (including Home Nursing)	8634	598
Public Health Clinics / Community Health Centres	8635	599
Other Non-Institutional Health Services	8639	600
Child Day Care and Nursery School Services	8641	601
Family Planning Services	8643	602
Home-Maker Services	8645	603
Social Rehabilitation Services	8647	604
Other Non-Institutional Social Services	8649	605
Offices of Physicians, General Practice	8651	606
Offices of Physicians and Surgeons, Specialists	8652	607
Offices of Dentists, General Practice	8653	608
Offices of Dentists, Specialists	8654	609
Offices of Chiropractors and Osteopaths	8661	610
Offices of Nurses, Registered	8662	611
Offices of Nurses, Practical	8663	612
Offices of Nutritionists / Dietitians	8664	613
Offices of Physiotherapists / Occupational Therapists	8665	614
Offices of Optometrists	8666	615
Offices of Podiatrists and Chiropodists	8667	616
Offices of Denturists	8668	617
Offices of Other Health Practitioners	8669	618
Offices of Psychologists	8671	619
Offices of Social Workers	8672	620
Offices of Other Social Service Practitioners	8679	621
Medical Laboratories	8681	622
Radiological Laboratories	8682	623
Combined Medical and Radiological Laboratories	8683	624



Industry Name	SIC-E	Page
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES - concluded</b>		
Public Health Laboratories	8684	625
Other Health Laboratories	8689	626
Health Care and Public Safety Promotion Associations and Agencies	8691	627
Health Care Research Agencies	8693	628
Social Service Planning and Advocacy Agencies	8694	629
Other Health and Social Services Associations and Agencies	8699	630
<b>ACCOMMODATION, FOOD AND BEVERAGE SERVICE INDUSTRIES</b>		
Hotels and Motor Hotels	9111	631
Motels	9112	632
Tourist Courts and Cabins	9113	633
Guest Houses and Tourist Homes	9114	634
Lodging Houses and Residential Clubs	9121	635
Camping Grounds and Travel Trailer Parks	9131	636
Outfitters (Hunting and Fishing Camps)	9141	637
Other Recreation and Vacation Camps	9149	638
Restaurants, Licensed	9211	639
Restaurants, Unlicensed (including Drive-Ins)	9212	640
Take-Out Food Services	9213	641
Caterers	9214	642
Taverns, Bars and Night Clubs	9221	643
<b>OTHER SERVICE INDUSTRIES</b>		
Motion Picture and Video Production	9611	644
Motion Picture and Video Distribution	9612	645
Motion Picture Laboratories and Video Production Facilities	9613	646
Sound Recording Services	9614	647
Other Motion Picture, Audio and Video Services	9619	648
Regular Motion Picture Theatres	9621	649
Outdoor Motion Picture Theatres	9622	650
Entertainment Production Companies and Artists	9631	651
Other Theatrical and Staged Entertainment Services	9639	652
Professional Sports Clubs	9641	653
Professional Athletes and Promoters on Own Account	9642	654
Horse Race Tracks	9643	655
Other Race Tracks	9644	656
Golf Courses	9651	657
Curling Clubs	9652	658
Skiing Facilities	9653	659
Boat Rentals and Marinas	9654	660
Other Sports and Recreation Clubs	9659	661
Gambling Operations	9661	662
Bowling Alleys and Billiard Parlours	9691	663
Amusement Park, Carnival and Circus Operations	9692	664
Dance Halls, Studios and Schools	9693	665
Coin-Operated Amusement Services	9694	666
Roller Skating Facilities	9695	667
Botanical and Zoological Gardens	9696	668
Other Amusement and Recreational Services n.e.c.	9699	669
Barber shops	9711	670
Beauty Shops	9712	671
Combination Barber and Beauty Shops	9713	672

Industry Name	SIC-E	Page
OTHER SERVICE INDUSTRIES - concluded		
Power Laundries and / or Dry Cleaners	9721	673
Distributors and / or Agents for Dry Cleaners	9722	674
Self-Serve Laundries and / or Dry Cleaners	9723	675
Valet Services, Pressing and / or Repair	9724	676
Linen Supply	9725	677
Carpet Cleaning	9726	678
Other Laundry and Dry Cleaning Services	9729	679
Funeral Homes	9731	680
Cemeteries and Crematoria	9732	681
Private Households	9741	682
Shoe Repair	9791	683
Fur Cleaning, Repair and Storage	9792	684
Other Personal and Household Services n.e.c.	9799	685
Business Associations	9821	686
Professional Health and Social Service Membership	9831	687
Other Professional Membership Associations	9839	688
Labour Organizations	9841	689
Civic and Fraternal Organizations	9861	690
Industrial Machinery and Equipment Rental and Leasing	9911	691
Audio-Visual Equipment Rental and Leasing	9912	692
Office Furniture and Machinery Rental and Leasing	9913	693
Other Machinery and Equipment Rental and Leasing	9919	694
Automobile and Truck Rental and Leasing Services	9921	695
Photographers	9931	696
Electric Motor Repair	9941	697
Welding	9942	698
Other Repair Services n.e.c.	9949	699
Disinfecting and Exterminating Services	9951	700
Window Cleaning Services	9952	701
Janitorial Services	9953	702
Other Services to Buildings and Dwellings	9959	703
Ticket and Travel Agencies	9961	704
Tour Wholesalers and Operators	9962	705
Parking Lots and Parking Garages	9991	706
Other Services n.e.c.	9999	707
TOTALS AND SUBTOTALS		
Total Non-Financial		708
Total Mining		709
Total Manufacturing		710
Total Construction and Real Estate		711
Total Transportation, Storage, Communications and Utilities		712
Total Wholesale Trade		713
Total Retail Trade		714
Total Services		715

## 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 (1997):	4,649						
<b>Net Profit Margin</b>	1996	13.0	5.4	-2.8	5.1	7.2	...
	1997	12.4	4.9	-3.4	4.6	5.5	...
	1998	13.4	5.9	-2.6	5.9	5.7	...
<b>Pretax Profit Margin</b>	1996	15.5	6.8	-2.1	6.4	8.6	...
	1997	14.7	6.1	-2.5	5.8	6.8	...
	1998	15.9	7.2	-1.8	7.2	7.1	...
<b>Gross Profit Margin</b>	1996	73.7	54.7	34.5	56.0	51.3	...
	1997	71.0	51.2	33.3	52.6	46.8	...
	1998	70.4	49.8	33.2	50.4	48.2	...
<b>Pretax Profit to Assets</b>	1996	6.3	2.7	-0.8	2.4	3.8	...
	1997	6.0	2.4	-0.9	2.2	3.0	...
	1998	6.5	2.8	-0.7	2.7	3.0	...
<b>Return on Equity</b>	1996	12.7	5.3	-1.9	4.9	7.5	...
	1997	12.5	4.9	-2.1	4.5	6.8	...
	1998	13.7	5.8	-1.3	5.7	6.5	...
<b>Liabilities to Assets</b>	1996	0.43	0.64	0.82	0.65	0.61	...
	1997	0.44	0.67	0.86	0.67	0.64	...
	1998	0.43	0.66	0.87	0.66	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>			
	1996-97	4.1		9.2			
	1997-98	4.0		-0.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.6		29.4			
	1997	68.8		31.2			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,612						
Net Profit Margin	1996	11.4	0.8	-14.9	-0.9	2.2	0.8
	1997	16.3	4.2	-6.9	3.6	5.0	1.7
	1998	13.8	2.8	-8.1	3.3	2.4	0.9
Pretax Profit Margin	1996	13.5	1.5	-14.1	-0.2	2.7	1.0
	1997	18.6	5.1	-5.7	4.8	5.5	2.6
	1998	15.9	3.5	-6.6	4.9	2.7	1.1
Gross Profit Margin	1996	61.9	33.8	19.0	48.1	23.6	7.0
	1997	62.1	34.1	19.0	50.5	25.3	10.7
	1998	65.7	33.4	14.7	52.6	20.4	6.7
Pretax Profit to Assets	1996	6.9	0.7	-5.8	-0.1	2.6	4.7
	1997	8.8	2.5	-2.4	1.6	4.7	8.7
	1998	7.7	2.0	-2.8	1.5	2.9	2.0
Return on Equity	1996	12.1	2.4	-8.5	0.7	5.3	7.9
	1997	17.3	5.6	-3.2	3.8	9.7	21.0
	1998	14.3	4.1	-4.9	3.0	5.5	9.3
Liabilities to Assets	1996	0.34	0.59	0.85	0.60	0.58	0.66
	1997	0.35	0.60	0.85	0.60	0.59	0.70
	1998	0.33	0.63	0.88	0.64	0.59	0.72
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		10.3	14.1			
1997-98		9.0	8.8				
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss			
	1996		54.7	45.3			
	1997		64.9	35.1			
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,322						
<b>Net Profit Margin</b>	1996	13.7	6.3	-0.2	4.7	7.5	4.4
	1997	11.8	4.3	-2.5	2.8	5.2	3.8
	1998	6.4	-2.1	-11.3	-1.8	-2.4	0.0
<b>Pretax Profit Margin</b>	1996	15.3	7.3	0.3	5.5	8.3	5.2
	1997	13.6	5.0	-2.0	3.7	6.0	4.4
	1998	7.7	-1.5	-10.7	-1.0	-2.1	0.0
<b>Gross Profit Margin</b>	1996	48.7	35.2	22.2	38.7	34.3	19.9
	1997	46.6	32.7	19.9	32.9	32.4	29.2
	1998	44.3	29.5	15.1	32.6	26.8	22.2
<b>Pretax Profit to Assets</b>	1996	11.0	5.5	0.3	3.5	7.3	8.5
	1997	10.1	3.7	-1.3	2.0	5.0	8.1
	1998	5.2	-1.0	-7.5	-0.6	-1.3	-1.3
<b>Return on Equity</b>	1996	25.3	12.5	2.6	7.5	15.5	19.0
	1997	22.1	9.1	-0.7	6.5	11.5	24.7
	1998	11.8	1.0	-15.3	1.9	0.8	15.9
<b>Liabilities to Assets</b>	1996	0.39	0.62	0.85	0.60	0.64	0.71
	1997	0.43	0.67	0.88	0.68	0.67	0.78
	1998	0.50	0.73	0.93	0.73	0.73	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>		
	1996-97	11.6			21.8		
	1997-98	-4.6			-1.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.0	24.0	
	1997				69.6	30.4	
	1998				46.4	53.6	

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

## SICE: 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 (1997):	1,408						
Net Profit Margin	1996	7.7	2.0	-3.2	1.1	2.4	1.1
	1997	8.4	3.1	-2.1	2.2	3.5	3.3
	1998	9.5	4.4	-0.5	3.6	4.7	1.0
Pretax Profit Margin	1996	9.2	2.5	-2.6	1.8	3.3	1.6
	1997	10.6	4.0	-1.6	3.2	4.4	3.9
	1998	11.9	5.6	0.3	4.9	5.9	2.3
Gross Profit Margin	1996	39.6	29.1	21.3	30.3	28.3	18.7
	1997	38.8	29.3	21.5	31.0	28.3	24.5
	1998	39.2	31.0	23.0	32.6	29.6	17.2
Pretax Profit to Assets	1996	7.3	2.0	-2.0	1.3	3.0	2.7
	1997	8.6	3.3	-1.2	2.0	4.2	8.3
	1998	9.9	4.1	0.2	3.1	4.9	3.3
Return on Equity	1996	15.4	4.4	-3.1	3.0	5.4	6.4
	1997	16.9	7.3	-0.8	5.8	7.8	19.9
	1998	19.4	8.8	0.8	8.3	9.1	7.5
Liabilities to Assets	1996	0.32	0.62	0.88	0.70	0.56	0.65
	1997	0.34	0.63	0.87	0.68	0.59	0.67
	1998	0.32	0.61	0.88	0.68	0.58	0.66
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		7.2	8.7			
1997-98		1.1	-0.4				
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss			
	1996		63.5	36.5			
	1997		69.1	30.9			
	1998		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: 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 (1997):	24						
<b>Net Profit Margin</b>	1996	38.4	3.6	-6.3	7.5	...	...
	1997	12.1	-0.3	-25.1	-2.0	...	...
	1998	30.8	0.7	-17.2	1.1	...	...
<b>Pretax Profit Margin</b>	1996	39.3	4.0	-6.3	8.2	...	...
	1997	12.1	-0.3	-25.1	-2.0	...	...
	1998	32.8	0.7	-17.2	1.1	...	...
<b>Gross Profit Margin</b>	1996	...	40.1	...	...	...	...
	1997	...	37.8	...	40.1	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.5	0.4	-7.7	1.2	...	...
	1997	8.4	0.0	-6.8	-0.7	...	...
	1998	10.3	1.8	-8.6	3.4	...	...
<b>Return on Equity</b>	1996	...	6.8	...	7.6	...	...
	1997	48.9	2.2	-6.2	-0.8	...	...
	1998	...	16.3	...	16.3	...	...
<b>Liabilities to Assets</b>	1996	0.44	0.66	1.10	0.67	...	...
	1997	0.50	0.75	0.95	0.82	...	...
	1998	0.46	0.91	1.07	0.92	...	...
<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>		
	1996-97	2.4			...		
	1997-98	-4.7			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	50.0		50.0			
	1997	50.0		50.0			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	439						
<b>Net Profit Margin</b>	1996	12.1	2.7	-6.4	2.4	3.5	1.8
	1997	11.9	3.4	-5.0	3.3	3.4	...
	1998	11.1	3.3	-4.7	3.4	3.2	...
<b>Pretax Profit Margin</b>	1996	14.2	3.0	-5.3	2.7	4.0	2.3
	1997	14.8	4.2	-4.4	3.9	4.5	...
	1998	13.5	4.4	-4.5	4.6	4.1	...
<b>Gross Profit Margin</b>	1996	61.9	36.8	19.7	44.1	28.7	...
	1997	58.2	37.4	19.7	48.7	25.9	...
	1998	54.2	34.0	20.0	44.8	29.5	...
<b>Pretax Profit to Assets</b>	1996	8.3	2.2	-3.6	1.2	3.4	11.9
	1997	7.7	2.7	-2.3	2.0	3.6	...
	1998	6.9	2.2	-1.8	1.7	3.1	...
<b>Return on Equity</b>	1996	15.3	5.2	-3.8	3.8	6.4	...
	1997	16.7	5.7	-3.7	4.9	7.0	...
	1998	14.1	4.1	-4.3	3.6	6.3	...
<b>Liabilities to Assets</b>	1996	0.37	0.61	0.82	0.61	0.61	0.60
	1997	0.40	0.63	0.86	0.65	0.60	...
	1998	0.46	0.64	0.86	0.67	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>	1996-97				3.2	20.2	
	1997-98				0.3	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				62.9	37.1	
	1997				65.6	34.4	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	81						
<b>Net Profit Margin</b>	1996	22.6	11.3	-0.7	11.5	9.4	...
	1997	23.7	10.1	1.6	11.3	6.6	...
	1998	26.9	7.6	1.1	9.3	6.4	...
<b>Pretax Profit Margin</b>	1996	26.2	12.6	-0.5	12.6	11.0	...
	1997	29.1	12.5	3.1	14.1	9.5	...
	1998	30.5	9.4	1.3	12.2	8.1	...
<b>Gross Profit Margin</b>	1996	74.6	56.3	26.6	62.1	23.9	...
	1997	67.5	53.2	30.0	56.4	24.6	...
	1998	69.2	44.0	25.9	58.6	32.9	...
<b>Pretax Profit to Assets</b>	1996	22.5	10.6	-0.9	10.1	11.6	...
	1997	29.4	11.5	1.4	9.6	15.4	...
	1998	19.3	12.0	1.2	7.2	16.5	...
<b>Return on Equity</b>	1996	39.5	19.5	1.6	16.0	30.6	...
	1997	34.7	13.9	4.3	12.6	30.1	...
	1998	35.0	18.5	2.3	15.4	26.4	...
<b>Liabilities to Assets</b>	1996	0.31	0.61	1.01	0.54	0.63	...
	1997	0.33	0.57	0.79	0.55	0.61	...
	1998	0.27	0.52	0.83	0.53	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>		
	1996-97	12.7			...		
	1997-98	26.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	73.4		26.6			
	1997	84.1		15.9			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	226						
<b>Net Profit Margin</b>	1996	11.1	-1.2	-26.2	-2.0	5.8	...
	1997	11.0	0.9	-15.1	0.3	1.7	...
	1998	18.4	2.4	-13.2	1.4	2.8	...
<b>Pretax Profit Margin</b>	1996	13.5	-1.1	-26.0	-1.6	6.2	...
	1997	13.3	0.9	-14.7	0.5	1.7	...
	1998	24.7	2.9	-9.7	2.1	3.6	...
<b>Gross Profit Margin</b>	1996	68.8	46.3	26.3	51.6	36.0	...
	1997	77.3	43.6	27.6	50.9	32.0	...
	1998	78.9	54.7	36.6	74.6	35.9	...
<b>Pretax Profit to Assets</b>	1996	9.3	-0.9	-13.3	-1.3	7.2	...
	1997	8.2	0.8	-6.7	0.5	3.8	...
	1998	10.5	1.8	-5.7	1.2	3.5	...
<b>Return on Equity</b>	1996	19.5	5.4	-12.1	3.1	16.8	...
	1997	20.3	5.3	-9.0	3.1	10.0	...
	1998	22.4	8.5	-0.2	8.5	8.7	...
<b>Liabilities to Assets</b>	1996	0.35	0.65	1.07	0.69	0.56	...
	1997	0.36	0.75	1.10	0.75	0.66	...
	1998	0.44	0.78	1.14	0.90	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>	1996-97			-2.1		-44.3	
	1997-98			5.4		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				49.2	50.8	
	1997				53.9	46.1	
	1998				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: 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%			
<b>Number of firms (1997):</b>	81						
<b>Net Profit Margin</b>	1996	30.2	14.1	1.0	15.7	10.8	...
	1997	13.4	3.7	-10.5	-0.4	6.3	...
	1998	16.1	5.4	-9.0	4.3	6.2	...
<b>Pretax Profit Margin</b>	1996	33.2	15.7	2.2	18.2	13.3	...
	1997	15.6	4.4	-10.0	0.9	8.0	...
	1998	16.8	5.8	-8.3	4.9	7.6	...
<b>Gross Profit Margin</b>	1996	69.9	57.1	39.3	63.2	42.4	...
	1997	86.0	50.7	31.2	57.7	43.3	...
	1998	49.2	38.5	25.5	35.7	...	...
<b>Pretax Profit to Assets</b>	1996	38.7	18.2	2.0	13.1	22.0	...
	1997	13.2	3.5	-6.1	0.2	8.1	...
	1998	14.1	4.5	-4.5	3.3	5.4	...
<b>Return on Equity</b>	1996	52.7	23.4	4.0	20.2	26.4	...
	1997	28.1	13.5	-3.1	4.4	15.9	...
	1998	31.8	9.7	-6.5	6.4	17.9	...
<b>Liabilities to Assets</b>	1996	0.25	0.57	0.94	0.63	0.47	...
	1997	0.38	0.66	1.07	0.78	0.52	...
	1998	0.27	0.61	0.90	0.63	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>		
	1996-97	-3.9			...		
	1997-98	5.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	77.7		22.3			
	1997	61.0		39.0			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	114						
<b>Net Profit Margin</b>	1996	14.1	2.7	-18.8	0.3	7.3	...
	1997	32.1	4.4	-6.8	3.5	10.8	...
	1998	27.7	7.2	-4.3	6.4	12.3	...
<b>Pretax Profit Margin</b>	1996	16.8	4.3	-16.3	2.4	9.4	...
	1997	37.8	5.8	-7.5	4.4	13.4	...
	1998	30.8	10.1	-2.6	8.7	11.7	...
<b>Gross Profit Margin</b>	1996	74.7	42.7	23.5	44.5	...	...
	1997	64.1	42.3	18.8	39.5	48.9	...
	1998	86.9	54.0	26.5	73.1	38.8	...
<b>Pretax Profit to Assets</b>	1996	19.0	3.2	-8.3	0.5	8.7	...
	1997	17.3	3.3	-5.1	2.3	6.7	...
	1998	15.0	4.3	-1.6	3.9	7.2	...
<b>Return on Equity</b>	1996	35.7	7.5	-4.7	4.8	11.7	...
	1997	31.7	11.5	0.8	5.0	14.6	...
	1998	24.4	10.8	-1.9	7.2	14.4	...
<b>Liabilities to Assets</b>	1996	0.38	0.65	1.09	0.65	0.70	...
	1997	0.33	0.66	1.00	0.66	0.66	...
	1998	0.28	0.57	0.89	0.58	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>	1996-97				29.4	...	
	1997-98				3.5	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				55.6	44.4	
	1997				63.5	36.5	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,135						
Net Profit Margin	1996	29.7	14.7	1.8	15.3	12.5	...
	1997	25.6	9.5	-4.0	9.2	9.9	...
	1998	20.8	8.4	-4.7	8.6	7.8	...
Pretax Profit Margin	1996	35.8	18.2	2.9	18.9	14.7	...
	1997	31.5	11.9	-2.6	12.1	11.7	...
	1998	26.4	10.9	-3.2	10.9	10.6	...
Gross Profit Margin	1996	69.3	46.0	26.2	44.7	47.0	...
	1997	77.6	56.1	35.0	60.3	45.5	...
	1998	75.7	46.1	26.7	50.8	41.2	...
Pretax Profit to Assets	1996	13.9	6.8	1.3	6.7	7.2	...
	1997	11.1	4.4	-1.0	4.0	5.2	...
	1998	9.6	3.7	-1.4	3.5	4.6	...
Return on Equity	1996	21.2	9.6	2.2	9.3	10.7	...
	1997	16.0	6.2	-1.8	5.9	8.2	...
	1998	15.2	5.6	-2.5	5.3	6.1	...
Liabilities to Assets	1996	0.21	0.45	0.70	0.44	0.47	...
	1997	0.22	0.49	0.69	0.47	0.52	...
	1998	0.22	0.47	0.71	0.46	0.52	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	2.0		...			
	1997-98	2.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			79.9	20.1		
	1997			71.3	28.7		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%				
Number of firms (1997):	1,141							
Net Profit Margin	1996	27.2	12.4	-0.4	13.6	11.6	...	
	1997	21.7	7.4	-5.6	7.7	6.8	...	
	1998	18.6	5.7	-9.0	5.8	3.9	...	
Pretax Profit Margin	1996	32.7	15.3	1.7	16.2	13.6	...	
	1997	25.8	10.0	-3.5	10.5	7.9	...	
	1998	23.4	7.7	-6.8	7.8	7.3	...	
Gross Profit Margin	1996	76.2	55.6	28.0	64.1	50.3	...	
	1997	67.1	48.6	31.5	48.6	40.0	...	
	1998	79.2	56.6	31.7	64.1	40.9	...	
Pretax Profit to Assets	1996	13.9	6.5	0.6	6.2	7.4	...	
	1997	11.0	4.0	-1.3	3.9	4.6	...	
	1998	9.1	3.1	-2.7	3.1	3.5	...	
Return on Equity	1996	21.7	9.5	1.2	8.4	12.0	...	
	1997	18.3	6.5	-2.8	6.1	7.8	...	
	1998	15.2	5.1	-4.3	5.1	5.8	...	
Liabilities to Assets	1996	0.24	0.47	0.73	0.45	0.52	...	
	1997	0.28	0.52	0.76	0.53	0.50	...	
	1998	0.27	0.52	0.77	0.52	0.51	...	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1996-97			4.3			...
		1997-98			1.8			...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
		1996			76.9		23.1	
		1997			69.9		30.1	
		1998			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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	129						
<b>Net Profit Margin</b>	1996	26.7	11.8	0.7	12.6	8.9	...
	1997	21.5	8.8	-0.8	8.7	10.0	...
	1998	12.7	1.4	-8.4	2.4	0.6	...
<b>Pretax Profit Margin</b>	1996	32.7	14.6	3.2	14.7	12.8	...
	1997	27.4	11.8	0.5	11.6	14.1	...
	1998	15.3	3.1	-8.1	3.7	2.7	...
<b>Gross Profit Margin</b>	1996	78.6	62.2	39.8	66.7	35.4	...
	1997	79.7	67.3	50.2	68.0	...	...
	1998	75.6	49.8	32.3	47.9	53.8	...
<b>Pretax Profit to Assets</b>	1996	13.2	6.3	1.7	6.5	6.2	...
	1997	9.3	4.1	0.2	3.2	7.9	...
	1998	5.9	1.4	-3.1	1.4	1.8	...
<b>Return on Equity</b>	1996	26.7	12.5	2.1	13.5	9.3	...
	1997	18.3	7.7	1.5	6.3	11.3	...
	1998	9.2	1.8	-7.4	2.0	0.5	...
<b>Liabilities to Assets</b>	1996	0.36	0.54	0.77	0.55	0.52	...
	1997	0.37	0.52	0.77	0.57	0.47	...
	1998	0.22	0.50	0.80	0.52	0.49	...
<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>		
	1996-97	0.7			...		
	1997-98	-2.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	80.1		19.9			
	1997	76.0		24.0			
	1998	55.6		44.4			

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

## SICE: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	164						
Net Profit Margin	1996	24.4	11.0	0.8	11.4	9.7	...
	1997	18.9	7.8	-1.7	6.6	8.5	...
	1998	13.4	5.7	-2.0	7.9	3.8	...
Pretax Profit Margin	1996	27.9	13.8	1.7	14.6	11.3	...
	1997	24.5	9.1	-1.4	8.0	9.5	...
	1998	15.8	7.9	-1.7	9.5	5.3	...
Gross Profit Margin	1996	74.2	51.3	31.5	57.3	39.8	...
	1997	62.3	34.0	19.5	46.9	33.8	...
	1998	59.8	43.9	17.0	46.1	25.8	...
Pretax Profit to Assets	1996	12.5	5.6	0.6	5.1	6.0	...
	1997	8.8	3.9	-1.3	3.2	5.7	...
	1998	6.8	3.3	-0.8	3.9	2.6	...
Return on Equity	1996	20.9	11.6	3.0	11.6	11.5	...
	1997	18.4	6.9	-0.5	5.6	9.0	...
	1998	13.8	5.9	-0.4	6.8	4.3	...
Liabilities to Assets	1996	0.37	0.60	0.85	0.64	0.58	...
	1997	0.35	0.62	0.81	0.64	0.60	...
	1998	0.35	0.56	0.78	0.53	0.61	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				3.6	...	
	1997-98				-5.0	1.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				79.9	20.1	
	1997				72.8	27.2	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Number of firms (1997):</b>	971						
<b>Net Profit Margin</b>	1996	18.7	5.1	-2.6	5.3	4.9	...
	1997	12.3	2.7	-6.8	1.5	4.5	...
	1998	14.2	2.3	-6.6	1.8	6.1	...
<b>Pretax Profit Margin</b>	1996	21.3	6.2	-1.7	7.0	5.3	...
	1997	14.6	3.7	-6.1	2.5	5.4	...
	1998	17.1	3.7	-5.9	3.0	6.8	...
<b>Gross Profit Margin</b>	1996	55.8	35.9	22.2	48.4	27.2	...
	1997	64.0	44.1	25.4	48.9	35.0	...
	1998	64.9	43.4	25.5	49.1	35.1	...
<b>Pretax Profit to Assets</b>	1996	12.2	4.4	-0.9	4.0	5.8	...
	1997	8.0	2.0	-3.1	1.2	3.4	...
	1998	7.2	1.8	-3.5	1.4	4.0	...
<b>Return on Equity</b>	1996	25.1	10.3	1.3	8.3	13.6	...
	1997	13.2	4.1	-4.6	2.6	7.2	...
	1998	13.2	3.7	-4.8	1.9	7.2	...
<b>Liabilities to Assets</b>	1996	0.42	0.67	0.94	0.69	0.61	...
	1997	0.30	0.56	0.83	0.55	0.59	...
	1998	0.28	0.55	0.82	0.56	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>			
	1996-97	6.8		6.2			
	1997-98	5.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	72.7		27.3			
	1997	61.3		38.7			
	1998	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: 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 (1997):	29						
Net Profit Margin	1996	26.9	11.7	-4.9	3.9	26.2	...
	1997	22.0	8.6	-10.0	0.7	9.3	...
	1998	20.4	6.9	-2.5	6.8	...	...
Pretax Profit Margin	1996	32.2	13.4	-4.9	3.9	29.1	...
	1997	28.9	9.3	-6.7	6.2	9.3	...
	1998	25.5	9.8	-0.3	9.8	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	37.3	...	...	...	...
	1998	...	51.2	...	...	...	...
Pretax Profit to Assets	1996	14.8	5.6	-2.5	2.0	12.3	...
	1997	8.9	3.8	-2.5	1.8	7.7	...
	1998	10.3	4.3	-0.6	4.0	...	...
Return on Equity	1996	25.0	10.7	-2.0	5.3	18.4	...
	1997	22.6	10.3	-13.4	7.3	10.3	...
	1998	14.9	5.9	-1.7	5.9	...	...
Liabilities to Assets	1996	0.34	0.53	0.93	0.68	0.43	...
	1997	0.34	0.49	0.85	0.68	0.49	...
	1998	0.30	0.50	0.88	0.74	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97			3.6		...	
	1997-98			2.1		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			63.3		36.7	
	1997			62.1		37.9	
	1998			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: 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 (1997):	437						
<b>Net Profit Margin</b>	1996	17.1	7.1	-0.3	6.9	8.4	...
	1997	16.7	7.4	-0.6	7.4	7.9	...
	1998	17.4	8.5	1.3	8.3	8.8	...
<b>Pretax Profit Margin</b>	1996	21.0	9.6	0.5	8.8	10.3	...
	1997	21.5	9.7	0.3	9.4	11.1	...
	1998	21.7	10.4	1.8	10.2	11.6	...
<b>Gross Profit Margin</b>	1996	63.0	46.8	34.6	46.9	46.8	...
	1997	67.9	51.5	36.8	56.3	41.9	...
	1998	61.2	50.0	38.3	50.5	45.7	...
<b>Pretax Profit to Assets</b>	1996	12.0	5.7	0.3	5.0	8.0	...
	1997	12.0	5.2	0.1	5.0	6.9	...
	1998	12.4	6.3	0.9	5.9	7.8	...
<b>Return on Equity</b>	1996	18.1	8.5	2.0	8.1	12.3	...
	1997	18.8	8.3	0.6	7.4	9.4	...
	1998	20.5	10.1	3.1	10.0	10.5	...
<b>Liabilities to Assets</b>	1996	0.21	0.49	0.75	0.49	0.49	...
	1997	0.24	0.52	0.75	0.52	0.49	...
	1998	0.24	0.51	0.73	0.52	0.47	...
<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>		
	1996-97	-1.3			...		
	1997-98	5.6			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.5	23.5	
	1997				75.7	24.3	
	1998				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: 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 (1997):	325						
<b>Net Profit Margin</b>	1996	14.7	6.1	-3.6	0.8	8.8	...
	1997	13.7	4.1	-5.0	2.5	6.5	...
	1998	14.8	6.8	-2.2	4.8	7.2	3.3
<b>Pretax Profit Margin</b>	1996	16.2	6.6	-2.7	1.8	10.0	...
	1997	14.9	4.5	-4.4	2.4	7.1	...
	1998	16.1	7.8	-1.5	6.3	8.6	3.7
<b>Gross Profit Margin</b>	1996	64.9	42.8	22.7	47.2	39.3	...
	1997	62.0	36.2	21.7	42.6	34.4	...
	1998	57.6	34.3	20.5	31.9	41.1	...
<b>Pretax Profit to Assets</b>	1996	10.6	4.3	-1.5	1.1	6.1	...
	1997	9.3	2.6	-2.7	1.4	4.5	...
	1998	10.3	4.7	-0.8	3.2	5.1	4.3
<b>Return on Equity</b>	1996	20.2	9.9	-1.0	4.1	11.7	...
	1997	21.7	8.3	-3.3	4.6	11.0	...
	1998	22.2	11.1	0.1	9.0	11.4	...
<b>Liabilities to Assets</b>	1996	0.37	0.61	0.84	0.67	0.59	...
	1997	0.42	0.65	0.85	0.67	0.63	...
	1998	0.41	0.64	0.81	0.71	0.62	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>	1996-97				3.9		-17.4
	1997-98				9.9		6.4
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				67.7		32.3
	1997				64.7		35.3
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	232						
<b>Net Profit Margin</b>	1996	18.9	6.2	-3.0	5.2	8.6	...
	1997	15.5	4.7	-4.1	5.7	3.7	...
	1998	11.8	3.6	-7.8	3.5	5.0	...
<b>Pretax Profit Margin</b>	1996	22.4	7.2	-2.2	6.0	10.5	...
	1997	18.9	6.3	-3.1	7.4	4.4	...
	1998	13.6	4.6	-5.6	4.2	6.0	...
<b>Gross Profit Margin</b>	1996	66.6	46.1	23.0	54.9	38.0	...
	1997	68.6	50.6	32.1	55.7	36.8	...
	1998	67.4	49.8	31.2	53.2	48.9	...
<b>Pretax Profit to Assets</b>	1996	10.5	3.6	-1.6	2.2	7.4	...
	1997	9.1	3.4	-1.1	3.6	2.7	...
	1998	8.4	2.2	-3.0	2.0	4.2	...
<b>Return on Equity</b>	1996	21.5	8.1	-2.6	5.1	12.6	...
	1997	16.9	5.9	-2.4	5.8	7.1	...
	1998	17.0	6.6	-2.8	4.1	10.4	...
<b>Liabilities to Assets</b>	1996	0.36	0.61	0.86	0.65	0.51	...
	1997	0.32	0.59	0.86	0.57	0.60	...
	1998	0.41	0.63	0.83	0.64	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>			
	1996-97	0.0		...			
	1997-98	5.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	68.8		31.3			
	1997	68.7		31.3			
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	1,480						
Net Profit Margin	1996	26.5	11.8	0.3	12.4	10.4	...
	1997	19.0	6.6	-5.0	7.0	6.3	1.1
	1998	16.3	4.2	-7.3	4.2	3.9	1.0
Pretax Profit Margin	1996	31.8	14.5	2.0	15.3	12.9	...
	1997	23.4	8.9	-3.3	9.3	8.2	1.3
	1998	19.6	5.7	-5.6	6.0	5.4	1.2
Gross Profit Margin	1996	78.5	57.6	35.7	60.3	44.5	...
	1997	71.9	53.6	29.2	61.3	45.8	...
	1998	72.5	54.0	29.4	56.7	45.7	12.9
Pretax Profit to Assets	1996	15.1	7.0	1.0	6.4	8.0	...
	1997	10.6	3.9	-1.6	3.6	4.8	3.7
	1998	8.3	2.5	-2.6	2.2	3.2	6.1
Return on Equity	1996	28.7	13.2	1.9	13.0	13.9	...
	1997	19.2	7.0	-2.9	6.6	8.2	13.9
	1998	14.5	4.2	-5.2	3.4	5.8	17.9
Liabilities to Assets	1996	0.35	0.56	0.78	0.58	0.52	...
	1997	0.34	0.55	0.77	0.56	0.52	0.75
	1998	0.32	0.53	0.77	0.53	0.55	0.77
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			3.7	...		
	1997-98			4.3	13.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			78.0	22.0		
	1997			69.8	30.2		
	1998			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: 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 (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	471						
<b>Net Profit Margin</b>	1996	12.5	2.9	-4.7	2.9	2.9	...
	1997	11.8	2.0	-8.6	1.3	3.7	...
	1998	12.7	1.7	-8.9	0.4	2.4	...
<b>Pretax Profit Margin</b>	1996	14.9	3.7	-4.3	3.7	3.8	...
	1997	14.4	2.3	-8.4	2.0	3.8	...
	1998	14.5	2.0	-8.6	1.0	3.3	2.1
<b>Gross Profit Margin</b>	1996	66.8	40.6	23.9	46.7	34.1	...
	1997	66.6	41.4	23.5	44.9	29.2	...
	1998	62.5	37.5	15.2	39.4	28.0	25.5
<b>Pretax Profit to Assets</b>	1996	10.7	2.6	-2.9	2.3	4.0	...
	1997	11.3	1.5	-4.3	0.8	4.7	...
	1998	10.0	2.0	-4.8	0.7	4.6	4.6
<b>Return on Equity</b>	1996	22.8	8.8	-2.1	6.9	9.6	...
	1997	24.0	8.0	-4.6	4.8	13.0	...
	1998	22.1	7.5	-6.7	4.6	12.5	...
<b>Liabilities to Assets</b>	1996	0.45	0.74	0.98	0.77	0.63	...
	1997	0.45	0.75	1.01	0.79	0.64	...
	1998	0.46	0.75	0.96	0.78	0.63	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>			
	1996-97	9.4		-9.6			
	1997-98	0.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	62.8		37.2			
	1997	58.0		42.0			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	430						
Net Profit Margin	1996	11.4	3.5	-3.2	2.3	5.1	2.6
	1997	11.4	3.1	-5.4	2.3	3.6	2.6
	1998	11.3	4.5	-2.9	3.4	5.0	3.4
Pretax Profit Margin	1996	14.3	4.4	-2.6	2.9	6.8	3.4
	1997	13.2	3.6	-5.3	3.0	4.1	3.4
	1998	13.6	5.2	-2.3	4.8	6.2	4.1
Gross Profit Margin	1996	65.1	40.6	22.5	44.2	35.2	...
	1997	64.7	38.9	21.7	44.8	29.4	10.7
	1998	60.8	40.3	26.2	49.8	34.0	...
Pretax Profit to Assets	1996	11.5	4.0	-2.8	1.9	6.0	3.1
	1997	10.5	2.8	-4.3	1.7	3.7	5.5
	1998	10.9	4.3	-2.5	2.0	6.5	7.7
Return on Equity	1996	19.7	8.7	-0.4	6.2	10.2	8.6
	1997	21.8	8.8	-3.2	5.4	11.9	13.1
	1998	24.5	9.4	0.6	5.4	11.6	32.7
Liabilities to Assets	1996	0.33	0.63	0.90	0.67	0.56	0.55
	1997	0.34	0.63	0.92	0.62	0.64	0.71
	1998	0.37	0.67	0.91	0.74	0.59	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				0.6	-3.3	
	1997-98				14.2	21.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.8	32.3	
	1997				60.3	39.7	
	1998				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: 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 (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	86						
<b>Net Profit Margin</b>	1996	7.1	2.2	-4.9	-1.0	3.0	...
	1997	7.8	1.7	-7.9	-0.3	2.6	...
	1998	10.2	0.4	-10.6	-3.4	1.3	...
<b>Pretax Profit Margin</b>	1996	7.1	2.6	-4.9	-0.4	3.4	...
	1997	9.9	1.9	-7.9	0.3	3.3	...
	1998	12.4	0.8	-8.8	-0.5	1.8	...
<b>Gross Profit Margin</b>	1996	45.6	32.4	19.7	37.0	28.3	...
	1997	63.9	29.5	16.9	39.8	26.2	...
	1998	55.2	27.7	19.1	27.7	27.7	...
<b>Pretax Profit to Assets</b>	1996	11.7	3.6	-6.7	-0.3	5.1	...
	1997	11.4	2.4	-6.3	0.1	5.9	...
	1998	9.3	0.5	-9.9	-0.7	2.5	...
<b>Return on Equity</b>	1996	23.0	8.9	-4.2	2.4	14.9	...
	1997	20.8	9.0	-6.9	4.5	12.3	...
	1998	21.3	10.4	-1.8	7.5	17.3	...
<b>Liabilities to Assets</b>	1996	0.34	0.72	0.97	0.73	0.69	...
	1997	0.35	0.71	0.95	0.83	0.60	...
	1998	0.42	0.75	1.05	0.80	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>			
	1996-97		-2.5	...			
	1997-98		10.8	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		60.4	39.6			
	1997		58.6	41.4			
	1998		54.3	45.7			

(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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	73						
Net Profit Margin	1996	3.9	0.9	-3.7	-0.8	1.3	1.3
	1997	3.6	-0.3	-10.7	-2.1	0.2	...
	1998	6.8	0.6	-7.9	-6.5	2.4	...
Pretax Profit Margin	1996	4.5	1.0	-4.5	-1.3	1.7	1.6
	1997	4.6	-0.3	-10.7	-2.1	0.4	...
	1998	7.3	0.6	-9.0	-6.8	2.4	...
Gross Profit Margin	1996	60.1	38.4	22.0	48.5	37.2	...
	1997	58.2	37.9	24.6	50.0	35.1	...
	1998	59.6	43.4	23.8	46.8	31.7	...
Pretax Profit to Assets	1996	8.2	0.7	-3.7	-0.4	2.1	2.5
	1997	4.8	-0.4	-7.8	-3.0	0.4	...
	1998	6.7	0.7	-7.0	-4.3	2.4	...
Return on Equity	1996	35.2	11.0	-0.5	12.4	10.6	...
	1997	26.5	3.5	-3.3	-5.8	9.7	...
	1998	26.6	8.3	-0.5	-6.1	11.9	...
Liabilities to Assets	1996	0.64	0.93	1.01	0.97	0.87	0.78
	1997	0.60	0.95	1.06	0.95	0.93	...
	1998	0.65	0.97	1.09	1.04	0.93	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				3.4	-3.9	
	1997-98				9.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				54.9	45.1	
	1997				44.2	55.8	
	1998				54.3	45.7	

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

SICE: 0162 Greenhouse Products

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	480						
<b>Net Profit Margin</b>	1996	8.2	2.8	-1.0	1.8	3.8	2.6
	1997	8.8	3.3	-2.3	2.2	4.1	2.7
	1998	10.0	5.1	0.0	4.2	5.4	3.3
<b>Pretax Profit Margin</b>	1996	9.9	3.4	-0.8	2.1	4.3	3.0
	1997	10.5	4.1	-1.9	2.9	4.8	2.9
	1998	12.1	5.6	0.0	4.9	6.5	4.0
<b>Gross Profit Margin</b>	1996	57.5	41.0	24.1	48.2	33.5	26.3
	1997	59.2	41.7	24.0	48.5	35.9	26.1
	1998	56.7	40.4	25.1	50.0	35.1	25.3
<b>Pretax Profit to Assets</b>	1996	10.3	4.0	-0.9	2.0	5.8	5.2
	1997	10.7	4.0	-1.9	3.0	6.1	3.9
	1998	14.4	6.0	0.1	4.4	6.9	6.0
<b>Return on Equity</b>	1996	24.9	10.4	1.3	5.3	12.9	15.0
	1997	28.0	13.0	2.2	9.9	14.6	14.2
	1998	31.2	15.7	3.8	11.7	16.8	17.3
<b>Liabilities to Assets</b>	1996	0.45	0.73	0.99	0.79	0.69	0.73
	1997	0.50	0.74	0.97	0.81	0.70	0.72
	1998	0.44	0.72	0.94	0.73	0.69	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>			
	1996-97	10.8		5.0			
	1997-98	17.7		8.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	71.7		28.3			
	1997	70.6		29.4			
	1998	75.6		24.4			

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



## SICE: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	517						
Net Profit Margin	1996	6.2	1.5	-5.0	0.8	1.9	1.6
	1997	7.6	1.8	-4.2	0.4	2.9	1.9
	1998	10.6	3.3	-0.3	2.9	3.9	0.5
Pretax Profit Margin	1996	7.5	1.8	-4.6	1.3	2.3	1.6
	1997	8.8	2.4	-3.8	1.0	3.4	2.5
	1998	12.4	4.3	0.1	3.3	4.9	0.8
Gross Profit Margin	1996	58.5	41.9	26.5	50.1	35.9	27.7
	1997	57.8	43.3	26.0	49.2	37.1	41.2
	1998	60.1	42.7	28.4	49.9	36.3	42.9
Pretax Profit to Assets	1996	7.8	1.6	-3.9	0.8	3.0	2.6
	1997	9.2	2.3	-3.7	0.4	4.2	2.3
	1998	12.2	4.5	0.0	2.5	6.9	1.7
Return on Equity	1996	16.0	6.9	-0.4	6.6	7.1	7.8
	1997	21.8	7.2	-3.4	4.3	11.1	12.3
	1998	26.1	10.6	2.4	7.1	12.6	7.7
Liabilities to Assets	1996	0.37	0.67	0.95	0.75	0.60	0.78
	1997	0.44	0.71	0.94	0.78	0.63	0.79
	1998	0.40	0.67	0.94	0.80	0.61	0.68
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			6.9		7.2	
	1997-98			9.8		14.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			62.8	37.2		
	1997			61.7	38.3		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	347						
<b>Net Profit Margin</b>	1996	20.2	6.5	-1.4	6.6	5.7	...
	1997	17.3	4.0	-3.8	4.5	3.6	...
	1998	18.3	5.9	-3.8	7.8	2.7	...
<b>Pretax Profit Margin</b>	1996	25.4	7.4	-0.9	8.2	6.8	...
	1997	20.6	5.2	-2.9	5.6	5.1	...
	1998	21.7	7.7	-3.1	8.8	4.4	...
<b>Gross Profit Margin</b>	1996	64.5	49.1	27.8	53.7	39.4	...
	1997	65.7	44.9	23.6	50.2	26.0	...
	1998	67.8	48.1	26.2	51.5	41.4	...
<b>Pretax Profit to Assets</b>	1996	19.3	6.1	-1.1	5.4	7.5	...
	1997	14.6	4.4	-2.7	3.6	7.2	...
	1998	13.0	4.7	-1.5	4.7	4.7	...
<b>Return on Equity</b>	1996	30.0	14.1	0.7	12.5	16.3	...
	1997	27.1	10.2	0.4	9.8	10.7	...
	1998	30.9	14.3	2.1	15.5	9.5	...
<b>Liabilities to Assets</b>	1996	0.28	0.58	0.90	0.59	0.57	...
	1997	0.35	0.70	0.93	0.75	0.60	...
	1998	0.42	0.70	0.94	0.72	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>			
	1996-97	7.5		...			
	1997-98	8.9		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	73.5		26.5			
	1997	69.7		30.3			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	3,861						
<b>Net Profit Margin</b>	1996	18.9	6.8	-3.8	6.6	7.2	2.2
	1997	16.9	5.5	-5.0	5.5	5.4	2.0
	1998	14.5	2.8	-8.7	3.0	2.5	1.1
<b>Pretax Profit Margin</b>	1996	22.2	8.4	-2.5	8.4	8.5	2.8
	1997	20.4	7.0	-3.8	7.1	6.8	2.6
	1998	17.2	4.3	-7.3	4.4	3.6	1.7
<b>Gross Profit Margin</b>	1996	70.8	44.9	26.3	53.4	35.9	19.9
	1997	70.3	48.0	28.1	57.3	35.8	18.3
	1998	70.8	45.9	27.4	52.1	37.5	12.8
<b>Pretax Profit to Assets</b>	1996	10.5	3.8	-1.3	3.1	5.8	4.9
	1997	9.3	3.1	-1.8	2.7	4.3	4.4
	1998	7.6	1.7	-3.1	1.6	2.0	2.8
<b>Return on Equity</b>	1996	21.5	8.8	-1.5	7.3	12.3	12.4
	1997	18.9	6.2	-2.8	5.3	8.5	8.5
	1998	14.6	3.3	-6.6	3.0	4.0	8.0
<b>Liabilities to Assets</b>	1996	0.39	0.63	0.85	0.63	0.61	0.62
	1997	0.38	0.62	0.84	0.62	0.60	0.67
	1998	0.37	0.60	0.81	0.60	0.58	0.77
<b>Sales - % change year over year</b>					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1996-97			5.4		4.2	
	1997-98			3.2		5.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.2	29.8	
	1997				67.8	32.2	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	978						
<b>Net Profit Margin</b>	1996	10.8	4.5	0.2	3.8	5.3	1.8
	1997	11.3	4.9	0.1	4.5	5.2	...
	1998	11.9	5.3	0.5	4.7	5.7	...
<b>Pretax Profit Margin</b>	1996	13.4	5.6	0.3	5.0	6.6	2.5
	1997	13.9	6.3	0.4	5.9	6.7	...
	1998	15.1	6.5	0.6	5.6	7.2	...
<b>Gross Profit Margin</b>	1996	66.5	44.7	26.2	50.8	37.9	...
	1997	66.9	49.2	33.1	55.1	45.6	...
	1998	67.5	50.0	35.7	57.7	47.8	...
<b>Pretax Profit to Assets</b>	1996	23.2	9.6	0.4	7.6	12.9	6.4
	1997	25.7	11.5	0.7	10.3	13.4	...
	1998	26.9	11.4	1.1	9.1	14.9	...
<b>Return on Equity</b>	1996	33.6	16.5	3.4	13.8	19.6	...
	1997	36.8	18.9	4.1	17.4	19.7	...
	1998	36.0	17.5	4.8	15.9	19.0	...
<b>Liabilities to Assets</b>	1996	0.29	0.59	0.87	0.62	0.50	0.69
	1997	0.29	0.58	0.91	0.65	0.53	...
	1998	0.28	0.56	0.86	0.61	0.49	...
<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>			
	1996-97	4.4		12.8			
	1997-98	5.9		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	76.2		23.8			
	1997	77.0		23.0			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	85						
Net Profit Margin	1996	14.8	4.4	-7.3	4.4	4.3	...
	1997	12.5	1.9	-6.8	0.9	2.5	...
	1998	13.3	2.8	-12.1	0.6	3.4	...
Pretax Profit Margin	1996	16.5	4.5	-6.5	4.5	4.5	...
	1997	13.5	1.9	-6.8	1.1	2.7	...
	1998	13.3	2.8	-12.1	0.5	4.5	...
Gross Profit Margin	1996	64.8	37.0	22.4	40.0	36.4	...
	1997	53.9	36.6	20.6	51.5	35.4	...
	1998	61.3	45.4	21.7	54.2	29.9	...
Pretax Profit to Assets	1996	11.7	3.9	-8.7	2.2	6.3	...
	1997	14.9	1.4	-7.7	0.5	3.3	...
	1998	14.0	2.6	-7.4	2.1	7.6	...
Return on Equity	1996	20.3	8.0	-3.3	6.5	12.2	...
	1997	15.7	2.7	-8.6	-0.5	7.6	...
	1998	35.9	15.3	0.3	10.6	15.3	...
Liabilities to Assets	1996	0.36	0.72	1.03	0.77	0.70	...
	1997	0.44	0.72	1.07	0.78	0.66	...
	1998	0.58	0.74	1.10	0.74	0.74	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97			13.2		...	
	1997-98			-2.2		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			64.2		35.8	
	1997			59.1		40.9	
	1998			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: 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 (1997):	56						
<b>Net Profit Margin</b>	1996	5.5	2.6	-3.1	0.8	3.6	1.0
	1997	5.3	1.4	-3.1	-0.9	2.1	...
	1998	8.3	1.7	-2.8	0.5	1.8	...
<b>Pretax Profit Margin</b>	1996	7.7	4.0	-3.0	2.2	4.0	1.5
	1997	6.3	2.0	-2.4	-0.8	2.7	...
	1998	10.2	2.3	-1.5	1.7	2.7	...
<b>Gross Profit Margin</b>	1996	39.4	28.6	18.3	28.8	28.6	12.6
	1997	39.8	28.5	15.5	35.1	27.1	...
	1998	39.1	32.3	14.7	27.7	32.7	...
<b>Pretax Profit to Assets</b>	1996	12.4	3.5	-2.7	1.1	5.6	4.6
	1997	10.4	2.2	-2.4	-0.6	5.3	...
	1998	13.0	3.3	-2.9	0.7	4.3	...
<b>Return on Equity</b>	1996	17.4	7.1	-3.3	0.5	9.9	6.8
	1997	28.8	6.3	-3.1	-2.7	6.6	...
	1998	20.4	6.6	-1.2	1.4	9.4	...
<b>Liabilities to Assets</b>	1996	0.37	0.64	0.83	0.60	0.66	0.62
	1997	0.41	0.69	0.92	0.85	0.65	...
	1998	0.35	0.67	0.87	0.66	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>		
	1996-97	1.8			1.5		
	1997-98	-12.0			10.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	66.7			33.3		
	1997	65.6			34.4		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	223						
<b>Net Profit Margin</b>	1996	7.9	1.5	-3.4	1.4	5.2	...
	1997	7.5	1.5	-5.0	0.9	3.7	...
	1998	9.4	1.3	-3.3	1.2	1.4	...
<b>Pretax Profit Margin</b>	1996	9.7	1.6	-2.9	1.6	6.1	...
	1997	8.4	1.5	-5.2	1.3	4.0	...
	1998	11.9	1.4	-3.3	1.4	1.4	...
<b>Gross Profit Margin</b>	1996	81.6	55.2	34.0	56.5	...	...
	1997	82.4	58.8	35.6	64.8	34.4	...
	1998	79.2	59.5	34.9	61.7	27.3	...
<b>Pretax Profit to Assets</b>	1996	17.1	2.5	-5.1	2.1	9.8	...
	1997	15.1	2.5	-5.5	1.4	11.9	...
	1998	18.7	3.1	-5.8	3.0	7.7	...
<b>Return on Equity</b>	1996	37.2	14.3	-4.6	13.3	22.9	...
	1997	32.0	15.4	0.4	10.3	27.8	...
	1998	34.3	11.0	-10.4	10.3	12.9	...
<b>Liabilities to Assets</b>	1996	0.48	0.91	1.09	0.91	0.82	...
	1997	0.57	0.93	1.10	0.94	0.74	...
	1998	0.47	0.83	1.03	0.87	0.79	...
<b>Sales - % change year over year</b>					<b>Firms with revenue between \$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1996-97			11.9		...	
	1997-98			6.0		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				58.9	41.1	
	1997				56.8	43.2	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	76						
<b>Net Profit Margin</b>	1996	15.2	2.4	-1.7	2.4	2.3	...
	1997	7.8	2.8	-4.1	-0.7	4.7	...
	1998	15.0	2.9	-3.1	1.4	6.6	...
<b>Pretax Profit Margin</b>	1996	16.6	2.9	-1.5	2.8	3.1	...
	1997	11.6	3.8	-3.8	-0.5	5.9	...
	1998	14.9	3.5	-2.4	1.3	6.5	...
<b>Gross Profit Margin</b>	1996	45.0	31.9	23.4	33.7	31.9	...
	1997	48.5	31.0	17.9	31.8	29.8	...
	1998	55.1	28.0	19.8	34.0	25.6	...
<b>Pretax Profit to Assets</b>	1996	14.0	4.7	-5.0	3.4	6.3	...
	1997	17.5	6.7	-5.0	-0.6	8.3	...
	1998	17.5	6.1	-3.9	2.1	9.9	...
<b>Return on Equity</b>	1996	15.9	11.8	-0.2	9.8	12.6	...
	1997	28.3	12.9	-6.0	11.4	15.0	...
	1998	18.0	9.2	-15.0	-0.2	14.7	...
<b>Liabilities to Assets</b>	1996	0.30	0.58	0.97	0.64	0.44	...
	1997	0.42	0.72	0.92	0.73	0.71	...
	1998	0.37	0.68	0.98	0.72	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>	
	1996-97			10.4		...	
	1997-98			12.6		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.6	36.4	
	1997				57.9	42.1	
	1998				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: 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 (1997):	128						
Net Profit Margin	1996	12.0	2.6	-4.9	2.2	3.8	...
	1997	8.5	1.5	-3.5	1.1	2.7	...
	1998	8.3	1.3	-5.8	1.3	1.1	...
Pretax Profit Margin	1996	14.0	2.5	-4.9	1.7	4.7	...
	1997	11.5	1.8	-3.2	1.5	3.4	...
	1998	10.9	1.8	-5.4	2.1	1.4	...
Gross Profit Margin	1996	74.5	49.8	29.5	53.2	17.2	...
	1997	75.2	51.8	29.5	54.7	16.4	...
	1998	75.5	47.9	24.9	50.0	37.4	...
Pretax Profit to Assets	1996	18.8	5.7	-7.8	4.4	8.1	...
	1997	15.0	3.7	-5.8	2.2	8.1	...
	1998	20.0	3.2	-3.9	2.6	6.7	...
Return on Equity	1996	36.9	16.7	-7.5	16.3	29.7	...
	1997	37.3	18.6	3.9	17.7	22.0	...
	1998	33.2	13.7	-4.0	18.0	11.6	...
Liabilities to Assets	1996	0.54	0.82	1.01	0.85	0.63	...
	1997	0.48	0.83	1.00	0.86	0.70	...
	1998	0.54	0.84	1.08	0.85	0.72	...
		<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							
	1996-97			8.5		...	
	1997-98			5.1		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				56.9	43.1	
	1997				62.8	37.2	
	1998				57.6	42.4	

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

## SICE: 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 (1997):	50						
<b>Net Profit Margin</b>	1996	8.5	0.7	-7.3	-0.7	2.4	...
	1997	12.5	3.1	-2.5	2.8	3.2	...
	1998	10.8	2.7	-6.6	2.8	2.6	...
<b>Pretax Profit Margin</b>	1996	11.3	1.2	-6.3	-0.9	3.1	...
	1997	16.5	4.0	-1.6	4.0	3.2	...
	1998	11.8	2.8	-6.6	2.9	2.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	40.6	...	...	...	...
	1998	...	49.2	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.0	1.7	-6.5	-0.9	4.2	...
	1997	13.6	4.0	-4.2	2.8	4.2	...
	1998	11.0	1.7	-4.6	0.9	2.8	...
<b>Return on Equity</b>	1996	34.2	8.7	-5.6	5.6	23.0	...
	1997	28.5	14.5	1.0	15.5	11.8	...
	1998	42.0	14.5	-2.9	15.2	11.4	...
<b>Liabilities to Assets</b>	1996	0.51	0.68	1.02	0.74	0.68	...
	1997	0.42	0.65	1.00	0.71	0.63	...
	1998	0.61	0.84	1.00	0.86	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>	
	1996-97			3.9		...	
	1997-98			8.3		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			53.1		46.9	
	1997			65.4		34.6	
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	500						
Net Profit Margin	1996	10.5	3.0	-2.5	3.4	2.1	1.0
	1997	9.6	2.5	-2.8	2.9	1.9	1.8
	1998	11.3	3.8	-1.4	4.1	3.6	1.7
Pretax Profit Margin	1996	12.8	3.6	-2.1	4.0	2.6	1.5
	1997	11.2	3.0	-2.4	3.3	2.5	2.1
	1998	14.0	4.9	-0.9	5.5	3.8	2.1
Gross Profit Margin	1996	62.7	39.0	17.4	54.2	24.5	10.4
	1997	61.8	32.6	18.0	51.1	25.2	10.5
	1998	61.7	35.9	17.0	50.3	20.7	13.4
Pretax Profit to Assets	1996	14.3	4.7	-3.1	4.1	7.2	5.5
	1997	13.2	3.8	-4.0	3.3	4.5	8.3
	1998	18.5	6.8	-1.4	5.6	7.6	8.1
Return on Equity	1996	26.2	9.8	2.2	9.3	12.0	12.9
	1997	27.3	7.9	-0.4	7.5	10.8	17.4
	1998	30.4	10.0	0.0	8.0	16.4	15.1
Liabilities to Assets	1996	0.28	0.66	0.93	0.66	0.66	0.64
	1997	0.31	0.71	0.97	0.71	0.71	0.60
	1998	0.28	0.65	0.93	0.67	0.61	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				0.8	8.4	
	1997-98				17.0	2.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.7	31.3	
	1997				64.7	35.3	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	218						
<b>Net Profit Margin</b>	1996	13.4	2.1	-5.1	1.7	4.8	...
	1997	17.8	4.1	-1.5	4.2	2.0	...
	1998	26.5	8.2	-0.7	8.2	7.0	...
<b>Pretax Profit Margin</b>	1996	17.6	3.1	-4.4	2.4	5.9	...
	1997	21.2	5.8	-1.2	6.6	2.1	...
	1998	34.2	10.6	0.2	10.9	9.1	...
<b>Gross Profit Margin</b>	1996	75.9	34.2	22.1	45.9	21.7	...
	1997	63.7	39.9	21.7	43.7	32.1	...
	1998	85.2	60.7	34.2	62.9	28.4	...
<b>Pretax Profit to Assets</b>	1996	22.1	5.6	-2.6	3.7	7.7	...
	1997	31.5	5.8	-2.8	6.4	2.4	...
	1998	37.9	13.4	-0.3	13.3	14.6	...
<b>Return on Equity</b>	1996	41.8	13.5	-2.6	9.0	21.0	...
	1997	44.8	13.0	1.0	13.9	9.5	...
	1998	50.4	26.4	5.5	26.7	26.2	...
<b>Liabilities to Assets</b>	1996	0.43	0.66	0.94	0.66	0.66	...
	1997	0.35	0.67	0.90	0.67	0.72	...
	1998	0.30	0.55	0.91	0.54	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>		
	1996-97	8.3			...		
	1997-98	10.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.2	36.8	
	1997				70.2	29.8	
	1998				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: 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 (1997):	166						
<b>Net Profit Margin</b>	1996	12.0	3.3	-2.8	3.1	4.7	...
	1997	14.8	3.2	-2.7	4.1	3.1	2.6
	1998	10.8	4.1	-0.7	5.7	2.8	...
<b>Pretax Profit Margin</b>	1996	14.8	4.1	-2.5	3.6	5.9	...
	1997	17.7	4.9	-2.7	6.4	4.5	3.2
	1998	13.6	4.9	0.0	6.1	3.4	...
<b>Gross Profit Margin</b>	1996	62.1	43.2	23.5	51.5	29.6	...
	1997	61.3	37.7	25.2	48.9	32.9	15.3
	1998	57.2	33.7	19.1	39.7	26.9	...
<b>Pretax Profit to Assets</b>	1996	18.8	5.0	-4.8	4.3	10.0	...
	1997	20.0	5.0	-3.1	4.5	7.6	6.5
	1998	25.7	7.7	-0.8	8.2	7.7	...
<b>Return on Equity</b>	1996	27.6	12.3	-4.9	9.4	15.2	...
	1997	28.0	13.2	1.8	11.0	17.6	12.5
	1998	38.4	16.8	4.9	12.7	21.0	...
<b>Liabilities to Assets</b>	1996	0.31	0.67	0.98	0.70	0.63	...
	1997	0.33	0.65	0.93	0.64	0.65	0.74
	1998	0.28	0.66	0.97	0.71	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>	1996-97				10.3	...	
	1997-98				9.6	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				66.9	33.1	
	1997				71.4	28.6	
	1998				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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,514						
<b>Net Profit Margin</b>	1996	15.6	3.9	-6.3	2.4	7.9	2.3
	1997	15.7	5.2	-4.4	4.8	7.0	1.5
	1998	16.6	4.8	-7.1	3.8	7.6	0.8
<b>Pretax Profit Margin</b>	1996	20.2	5.4	-5.5	3.7	9.5	2.7
	1997	19.2	6.4	-4.1	5.9	8.6	1.9
	1998	19.2	5.8	-6.4	4.7	8.6	1.3
<b>Gross Profit Margin</b>	1996	58.8	35.7	18.7	47.8	30.4	...
	1997	55.8	33.3	18.1	42.2	26.5	...
	1998	48.0	30.9	16.0	35.9	19.4	...
<b>Pretax Profit to Assets</b>	1996	17.1	4.3	-4.0	2.4	10.4	7.5
	1997	17.6	5.7	-3.4	4.7	9.8	6.0
	1998	17.5	5.0	-4.7	3.8	11.8	2.4
<b>Return on Equity</b>	1996	24.1	7.7	-3.9	4.3	15.5	...
	1997	24.8	9.1	-2.4	7.9	14.1	...
	1998	28.9	9.1	-3.8	6.6	16.1	11.2
<b>Liabilities to Assets</b>	1996	0.19	0.47	0.81	0.47	0.46	0.94
	1997	0.21	0.46	0.82	0.48	0.40	0.91
	1998	0.20	0.46	0.81	0.46	0.43	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>			
	1996-97			-6.0	-1.8		
	1997-98			-2.4	-5.8		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			63.3	36.7		
	1997			66.1	33.9		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	187						
<b>Net Profit Margin</b>	1996	18.0	6.7	-3.4	4.1	7.8	...
	1997	16.6	3.9	-5.5	1.8	4.8	...
	1998	17.2	4.6	-2.7	2.5	10.9	...
<b>Pretax Profit Margin</b>	1996	22.6	8.1	-2.8	4.8	8.4	...
	1997	19.0	5.4	-5.5	2.9	6.1	...
	1998	20.9	6.6	-2.4	4.3	13.7	...
<b>Gross Profit Margin</b>	1996	61.7	31.1	19.5	30.7	31.5	...
	1997	66.3	32.8	17.2	35.9	17.7	...
	1998	67.4	34.8	15.6	38.0	18.4	...
<b>Pretax Profit to Assets</b>	1996	23.6	9.0	-3.6	7.9	9.0	...
	1997	19.1	3.9	-4.8	1.8	7.4	...
	1998	21.9	6.6	-2.8	3.9	16.3	...
<b>Return on Equity</b>	1996	38.2	17.3	4.8	16.5	23.0	...
	1997	29.6	10.0	-4.5	10.2	9.0	...
	1998	32.9	15.3	-1.9	12.7	18.5	...
<b>Liabilities to Assets</b>	1996	0.18	0.53	0.98	0.60	0.45	...
	1997	0.22	0.62	0.96	0.69	0.49	...
	1998	0.27	0.59	0.89	0.62	0.45	...
		<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>	1996-97				1.0	...	
	1997-98				9.5	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				67.9	32.1	
	1997				64.2	35.8	
	1998				67.3	32.7	

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

## SICE: 0321 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%			
<b>Number of firms (1997):</b>	204						
<b>Net Profit Margin</b>	1996	13.8	4.1	-3.6	4.5	3.9	3.6
	1997	15.4	3.9	-6.9	2.0	4.4	0.6
	1998	11.2	2.0	-3.1	3.1	1.6	...
<b>Pretax Profit Margin</b>	1996	15.6	4.9	-3.6	5.2	4.6	4.7
	1997	17.1	4.2	-5.9	2.2	5.6	0.7
	1998	12.9	2.7	-3.1	3.1	1.6	...
<b>Gross Profit Margin</b>	1996	53.5	33.5	21.1	44.0	26.1	13.3
	1997	53.1	31.8	20.2	37.3	27.8	17.4
	1998	47.6	29.8	15.3	41.9	23.9	...
<b>Pretax Profit to Assets</b>	1996	18.1	4.3	-5.0	3.6	6.0	11.7
	1997	16.7	4.2	-6.4	2.1	6.0	2.3
	1998	14.6	3.1	-3.8	6.8	1.5	...
<b>Return on Equity</b>	1996	35.3	12.4	-2.3	11.2	14.9	...
	1997	43.0	11.6	-2.9	9.7	14.0	5.6
	1998	32.4	11.2	-2.8	11.2	12.0	...
<b>Liabilities to Assets</b>	1996	0.45	0.76	1.04	0.81	0.70	0.57
	1997	0.36	0.74	0.98	0.71	0.76	0.67
	1998	0.33	0.73	0.99	0.73	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>		
	1996-97	4.3			3.6		
	1997-98	17.7			2.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.1		34.9			
	1997	62.7		37.3			
	1998	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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	2,440						
<b>Net Profit Margin</b>	1996	9.0	2.1	-4.3	1.5	2.7	1.7
	1997	8.6	2.5	-4.1	2.0	2.9	1.2
	1998	11.1	3.5	-2.2	3.7	3.3	0.7
<b>Pretax Profit Margin</b>	1996	10.7	2.7	-4.0	1.9	3.4	2.3
	1997	10.6	3.1	-3.7	2.7	3.5	1.7
	1998	13.3	4.5	-1.9	5.0	4.2	1.0
<b>Gross Profit Margin</b>	1996	50.5	26.7	15.2	37.1	20.8	12.7
	1997	52.3	27.6	14.6	37.9	19.1	10.3
	1998	49.1	27.4	14.7	34.2	18.2	11.8
<b>Pretax Profit to Assets</b>	1996	14.4	3.9	-5.9	1.9	6.2	5.5
	1997	15.4	4.2	-5.5	3.2	5.6	4.6
	1998	19.8	6.7	-3.7	5.9	8.0	4.0
<b>Return on Equity</b>	1996	28.6	10.1	-3.7	7.3	13.6	13.8
	1997	28.6	11.0	-3.4	8.2	13.7	12.8
	1998	41.2	16.9	1.3	15.7	19.5	15.1
<b>Liabilities to Assets</b>	1996	0.37	0.65	0.91	0.66	0.64	0.70
	1997	0.39	0.68	0.94	0.69	0.66	0.67
	1998	0.46	0.74	0.98	0.77	0.71	0.83
<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>	1996-97				4.1	-2.2	
	1997-98				5.6	-1.1	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				62.6	37.4	
	1997				62.7	37.3	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,873						
<b>Net Profit Margin</b>	1996	8.6	2.0	-3.7	2.0	2.0	1.3
	1997	8.4	2.2	-4.2	1.7	2.5	0.8
	1998	9.3	2.9	-3.0	2.5	3.2	1.6
<b>Pretax Profit Margin</b>	1996	10.6	2.6	-3.4	2.8	2.5	1.9
	1997	10.2	2.7	-4.0	2.3	3.1	1.1
	1998	11.2	3.6	-2.7	3.2	3.9	2.0
<b>Gross Profit Margin</b>	1996	50.8	27.1	15.5	32.5	20.3	13.0
	1997	49.1	26.5	14.7	34.4	19.8	10.4
	1998	50.9	26.2	14.8	35.2	19.7	9.2
<b>Pretax Profit to Assets</b>	1996	17.5	4.6	-6.6	4.0	5.7	4.6
	1997	16.5	4.6	-6.4	3.6	6.1	2.5
	1998	17.2	5.6	-4.0	4.5	7.1	5.0
<b>Return on Equity</b>	1996	44.7	20.0	0.6	20.0	20.1	15.1
	1997	37.8	14.6	-2.7	13.5	15.9	6.3
	1998	33.3	13.3	-1.5	11.8	15.0	11.2
<b>Liabilities to Assets</b>	1996	0.54	0.79	0.99	0.81	0.77	0.76
	1997	0.48	0.75	0.98	0.77	0.74	0.76
	1998	0.41	0.70	0.93	0.71	0.68	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>			
	1996-97	7.4		-3.3			
	1997-98	9.0		-5.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	63.1		36.9			
	1997	61.6		38.4			
	1998	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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	717						
Net Profit Margin	1996	8.3	2.2	-2.2	1.3	2.9	1.3
	1997	10.1	3.1	-2.1	2.8	3.3	2.2
	1998	13.7	4.5	-1.2	4.7	3.8	1.4
Pretax Profit Margin	1996	10.1	2.8	-1.9	2.1	3.6	1.8
	1997	12.5	3.8	-2.0	3.4	4.1	2.6
	1998	16.7	5.5	-1.1	6.0	5.0	1.7
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.6	5.1	-4.1	2.3	9.1	4.5
	1997	21.0	6.8	-4.1	4.8	10.2	7.2
	1998	29.5	8.8	-2.4	6.7	12.1	4.5
Return on Equity	1996	42.8	20.1	1.3	19.3	20.9	7.5
	1997	45.9	21.9	2.8	16.7	24.3	18.3
	1998	49.9	20.4	1.4	16.0	25.6	...
Liabilities to Assets	1996	0.45	0.73	0.97	0.81	0.61	0.74
	1997	0.42	0.71	0.97	0.74	0.68	0.71
	1998	0.34	0.62	0.92	0.64	0.60	0.86
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			10.7		-5.5	
	1997-98			13.6		20.2	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			65.0	35.0		
	1997			67.8	32.2		
	1998			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: 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 (1997):	84						
<b>Net Profit Margin</b>	1996	18.4	-10.6	-100.0	-25.7	7.1	6.1
	1997	11.8	-15.0	-100.0	-15.1	-6.4	18.2
	1998	18.4	3.2	-29.4	-6.3	...	...
<b>Pretax Profit Margin</b>	1996	23.0	-10.7	-100.0	-37.7	8.7	7.6
	1997	20.3	-11.2	-100.0	-11.7	-6.4	18.2
	1998	23.4	3.1	-29.4	-6.7	...	...
<b>Gross Profit Margin</b>	1996	...	40.3	...	...	...	...
	1997	...	34.6	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	9.7	-1.9	-11.5	-2.5	4.4	4.6
	1997	4.2	-2.2	-10.2	-2.9	-1.2	4.3
	1998	13.1	3.7	-11.0	-4.4	...	...
<b>Return on Equity</b>	1996	19.0	0.3	-4.9	-2.6	28.7	4.1
	1997	8.5	-1.3	-5.8	-1.8	-0.3	...
	1998	13.8	5.4	-16.0	0.2	...	...
<b>Liabilities to Assets</b>	1996	0.04	0.20	0.68	0.19	0.26	0.56
	1997	0.03	0.24	0.90	0.29	0.15	...
	1998	0.38	0.71	1.15	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>			
	1996-97	-11.2		-10.8			
	1997-98	-14.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			44.0	56.0		
	1997			40.7	59.3		
	1998			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: 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 (1997):	...						
<b>Net Profit Margin</b>	1996	...	-1.5	...	11.8	...	...
	1997	...	-3.2	...	1.6	...	...
	1998	...	-0.5	...	-0.5	...	...
<b>Pretax Profit Margin</b>	1996	...	-1.5	...	11.8	...	...
	1997	...	-3.6	...	-19.6	...	...
	1998	...	-3.4	...	-3.4	...	...
<b>Gross Profit Margin</b>	1996	...	42.4	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	-1.4	...	0.3	...	...
	1997	...	-0.4	...	0.1	...	...
	1998	...	-1.2	...	-1.2	...	...
<b>Return on Equity</b>	1996	...	-1.9	...	...	...	...
	1997	...	-0.5	...	...	...	...
	1998	...	3.9	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.29	...	0.32	...	...
	1997	...	0.57	...	0.60	...	...
	1998	...	0.35	...	0.35	...	...
<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>	
	1996-97			9.1		...	
	1997-98			...		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				53.8	46.2	
	1997				53.3	46.7	
	1998				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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	...	2.4	...	...	...	11.8
	1997	...	8.3	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit Margin	1996	...	3.4	...	...	...	21.1
	1997	...	10.1	...	...	...	...
	1998	...	...	...	...	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	...	5.1	...	...	...	15.6
	1997	...	9.5	...	...	...	...
	1998	...	...	...	...	...	...
Return on Equity	1996	...	24.9	...	...	...	8.9
	1997	...	16.6	...	...	...	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	...	0.55	...	...	...	0.01
	1997	...	0.48	...	...	...	...
	1998	...	...	...	...	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			-1.4		-16.7	
	1997-98			-0.2		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			87.5		12.5	
	1997			84.6		15.4	
	1998			...		...	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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
Number of firms (1997):	1,505	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	28.8	9.8	-6.5	9.6	11.0	12.3
	1997	28.7	10.4	-6.9	10.4	10.7	13.5
	1998	23.4	7.7	-5.0	8.6	5.5	15.3
Pretax Profit Margin	1996	35.5	13.4	-4.5	13.1	14.1	14.1
	1997	37.2	14.9	-4.0	15.5	13.7	15.8
	1998	31.0	9.9	-3.8	11.0	7.4	15.7
Gross Profit Margin	1996	69.8	46.1	32.8	55.2	35.7	...
	1997	76.1	53.1	32.1	56.7	39.0	48.1
	1998	78.9	51.5	31.8	63.1	42.7	...
Pretax Profit to Assets	1996	16.1	5.4	-1.5	5.2	5.6	5.1
	1997	18.4	6.1	-1.8	6.2	5.8	5.1
	1998	22.2	6.8	-2.4	6.7	7.2	6.4
Return on Equity	1996	21.7	6.6	-1.2	6.4	7.5	9.8
	1997	22.5	7.3	-1.8	6.6	8.9	7.7
	1998	25.5	6.8	-2.6	6.6	7.4	11.7
Liabilities to Assets	1996	0.11	0.31	0.64	0.29	0.36	0.43
	1997	0.11	0.32	0.64	0.29	0.38	0.45
	1998	0.12	0.33	0.66	0.30	0.43	0.25
<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>		
	1996-97	13.4			29.9		
	1997-98	-3.9			-6.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
	1996	70.3		29.7			
	1997	70.7		29.3			
	1998	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: 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 (1997):	59						
<b>Net Profit Margin</b>	1996	8.7	0.8	-8.4	-1.4	2.7	6.3
	1997	6.0	0.4	-12.7	-9.5	2.0	6.1
	1998	8.1	-0.3	-7.3	-1.7	-0.1	...
<b>Pretax Profit Margin</b>	1996	11.2	1.6	-6.6	-1.4	3.8	6.9
	1997	8.3	1.6	-12.7	-7.5	2.8	7.4
	1998	10.2	-0.2	-7.3	-1.7	0.3	...
<b>Gross Profit Margin</b>	1996	51.8	24.1	12.2	31.4	24.1	24.0
	1997	30.0	20.1	12.3	19.2	21.1	20.9
	1998	39.2	26.4	10.2	30.0	15.4	...
<b>Pretax Profit to Assets</b>	1996	11.4	1.5	-3.1	-0.7	3.8	5.4
	1997	7.6	1.2	-6.7	-5.7	2.6	5.6
	1998	8.1	-0.2	-9.0	-2.7	0.2	...
<b>Return on Equity</b>	1996	15.9	3.7	-4.5	-0.6	6.5	7.7
	1997	19.4	1.5	-10.7	-2.2	2.6	10.2
	1998	23.3	-0.7	-24.2	...	-0.1	...
<b>Liabilities to Assets</b>	1996	0.29	0.67	0.88	0.73	0.56	0.48
	1997	0.33	0.66	0.94	0.71	0.61	0.57
	1998	0.54	0.79	1.02	0.95	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>	1996-97				2.3	12.8	
	1997-98				5.5	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				62.9	37.1	
	1997				56.1	43.9	
	1998				54.1	45.9	

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	25						
<b>Net Profit Margin</b>	1996	16.9	8.7	-1.1	16.6	0.1	...
	1997	20.6	6.3	0.7	23.5	5.5	...
	1998	10.5	4.8	-0.9	...	4.7	...
<b>Pretax Profit Margin</b>	1996	21.8	11.3	-0.5	21.0	0.1	...
	1997	25.9	7.1	1.5	30.0	6.4	...
	1998	12.6	6.7	-0.9	...	5.5	...
<b>Gross Profit Margin</b>	1996	...	25.9	...	...	21.4	...
	1997	49.9	24.8	16.0	...	21.4	...
	1998	41.5	25.7	13.8	...	25.5	...
<b>Pretax Profit to Assets</b>	1996	16.2	7.2	-0.2	9.0	0.1	...
	1997	18.3	8.4	1.0	11.0	6.0	...
	1998	12.7	5.6	-1.4	...	4.7	...
<b>Return on Equity</b>	1996	...	4.6	...	6.0	2.6	...
	1997	34.3	15.8	3.0	...	12.4	...
	1998	30.9	8.2	-3.2	...	4.6	...
<b>Liabilities to Assets</b>	1996	0.16	0.53	1.01	0.33	0.66	...
	1997	0.26	0.44	0.73	0.15	0.44	...
	1998	0.40	0.62	0.91	...	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>		
	1996-97	15.4			...		
	1997-98	-2.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	75.0		25.0			
	1997	85.7		14.3			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	570						
<b>Net Profit Margin</b>	1996	9.2	2.3	-6.6	2.4	2.3	2.4
	1997	10.6	3.4	-2.9	3.0	3.5	2.1
	1998	10.0	3.2	-2.6	1.9	3.5	1.5
<b>Pretax Profit Margin</b>	1996	11.5	3.4	-6.0	3.5	3.2	3.0
	1997	13.1	4.2	-2.7	3.5	4.7	2.8
	1998	12.7	3.8	-2.0	2.6	4.5	2.1
<b>Gross Profit Margin</b>	1996	49.3	28.6	17.1	39.7	23.9	20.1
	1997	53.0	27.8	18.3	43.5	23.8	22.3
	1998	56.5	30.8	18.7	52.8	24.9	21.7
<b>Pretax Profit to Assets</b>	1996	10.0	2.6	-3.7	1.8	3.1	4.6
	1997	12.5	3.2	-1.5	2.0	4.8	3.7
	1998	11.4	4.0	-1.9	2.2	5.0	2.9
<b>Return on Equity</b>	1996	18.3	4.9	-4.6	4.5	5.3	6.9
	1997	22.5	8.4	-0.8	4.7	10.3	5.9
	1998	18.7	6.3	-2.8	4.0	8.7	5.9
<b>Liabilities to Assets</b>	1996	0.31	0.63	0.89	0.66	0.59	0.63
	1997	0.32	0.64	0.91	0.71	0.62	0.61
	1998	0.30	0.60	0.85	0.61	0.60	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>	1996-97				10.4	4.0	
	1997-98				13.4	8.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.3	36.7	
	1997				67.9	32.1	
	1998				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: 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 (1997):	304						
<b>Net Profit Margin</b>	1996	11.2	3.0	-3.6	3.0	3.0	1.9
	1997	14.9	6.7	-0.7	8.0	5.4	2.3
	1998	19.9	8.2	1.0	9.2	5.5	3.4
<b>Pretax Profit Margin</b>	1996	14.0	4.1	-3.3	4.1	3.9	2.2
	1997	19.2	8.9	0.5	10.6	6.3	3.1
	1998	24.2	10.4	2.1	12.4	7.1	3.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	18.5	5.4	-4.5	3.7	8.1	4.1
	1997	32.6	12.0	-0.4	13.3	10.1	5.6
	1998	38.0	14.2	1.1	14.9	11.2	5.8
<b>Return on Equity</b>	1996	24.6	6.6	-7.9	5.1	10.6	12.8
	1997	45.9	18.3	1.9	20.4	15.5	13.8
	1998	56.8	25.0	5.4	25.2	20.5	16.3
<b>Liabilities to Assets</b>	1996	0.30	0.55	0.85	0.51	0.65	0.75
	1997	0.33	0.59	0.84	0.58	0.62	0.77
	1998	0.28	0.55	0.86	0.56	0.55	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>		
	1996-97	25.8			34.4		
	1997-98	18.0			15.8		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.6	35.4	
	1997				75.9	24.1	
	1998				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: 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 (1997):	2,230						
Net Profit Margin	1996	12.7	4.8	-2.4	5.0	4.3	2.5
	1997	15.5	6.3	-0.3	6.7	5.7	1.5
	1998	14.5	6.0	-0.9	6.3	5.6	1.7
Pretax Profit Margin	1996	16.2	5.9	-1.9	6.4	5.5	3.4
	1997	19.4	8.1	0.6	8.5	7.3	1.9
	1998	17.7	7.5	-0.7	7.9	7.0	2.3
Gross Profit Margin	1996	72.4	47.4	28.7	58.3	38.1	34.2
	1997	74.1	45.6	26.9	64.8	36.8	29.1
	1998	75.3	46.4	29.9	67.4	36.9	33.5
Pretax Profit to Assets	1996	26.3	9.3	-3.5	9.0	10.1	4.8
	1997	30.0	13.3	0.4	13.4	13.3	3.4
	1998	30.0	12.7	-1.1	12.6	12.8	4.4
Return on Equity	1996	37.1	17.8	-0.7	16.9	20.3	12.7
	1997	49.0	24.7	5.7	24.1	25.2	11.4
	1998	46.3	22.2	5.4	21.4	22.9	20.4
Liabilities to Assets	1996	0.31	0.61	0.88	0.61	0.61	0.70
	1997	0.36	0.63	0.88	0.63	0.63	0.78
	1998	0.33	0.62	0.86	0.62	0.63	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				31.6	45.0	
	1997-98				14.5	6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.4	31.6	
	1997				75.8	24.2	
	1998				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: 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 (1997):	89						
<b>Net Profit Margin</b>	1996	6.9	2.0	-1.6	2.2	2.0	1.2
	1997	11.6	4.7	-0.8	4.9	4.7	2.0
	1998	8.0	1.5	-3.9	0.3	3.4	2.9
<b>Pretax Profit Margin</b>	1996	8.6	2.5	-1.0	3.1	2.3	1.6
	1997	14.2	5.1	-0.3	6.0	5.1	2.5
	1998	9.8	2.0	-3.8	1.1	4.3	3.4
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	15.4	4.2	-1.7	4.1	5.3	4.5
	1997	20.9	7.0	-0.5	6.3	7.9	7.2
	1998	18.6	2.9	-4.2	1.1	11.1	7.6
<b>Return on Equity</b>	1996	36.1	14.6	-1.4	14.8	12.8	9.8
	1997	38.8	17.9	0.7	20.0	16.5	16.8
	1998	27.6	9.7	-8.2	3.1	14.1	...
<b>Liabilities to Assets</b>	1996	0.36	0.71	0.92	0.52	0.75	0.53
	1997	0.32	0.68	0.89	0.51	0.70	0.52
	1998	0.40	0.61	0.81	0.64	0.59	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>			
	1996-97	21.7		13.5			
	1997-98	-9.2		-19.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	71.8		28.2			
	1997	75.7		24.3			
	1998	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: 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 (1997):	553						
<b>Net Profit Margin</b>	1996	11.3	-0.7	-65.3	-3.2	3.4	1.2
	1997	10.5	0.2	-100.0	-3.3	4.0	-0.1
	1998	13.1	1.9	-11.4	1.5	2.4	2.6
<b>Pretax Profit Margin</b>	1996	13.7	0.3	-63.7	-2.4	4.3	1.6
	1997	13.7	0.6	-99.4	-3.2	5.3	1.0
	1998	14.9	2.5	-11.2	1.7	2.7	3.1
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.5	0.2	-5.0	-1.1	4.1	2.7
	1997	15.6	0.4	-5.9	-1.3	4.3	2.4
	1998	18.8	2.0	-4.9	1.0	4.8	7.8
<b>Return on Equity</b>	1996	15.2	-0.7	-6.5	-2.2	8.6	5.3
	1997	19.6	-0.2	-5.9	-2.0	7.5	1.7
	1998	25.3	2.6	-5.7	0.2	11.4	21.4
<b>Liabilities to Assets</b>	1996	0.06	0.33	0.71	0.23	0.46	0.67
	1997	0.06	0.32	0.76	0.26	0.49	0.80
	1998	0.16	0.50	0.85	0.46	0.62	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>	1996-97				13.6	24.9	
	1997-98				4.0	10.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996				51.8	48.2	
	1997				51.8	48.2	
	1998				58.8	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%				
Number of firms (1997):	387							
Net Profit Margin	1996	3.0	0.5	-2.0	0.0	0.8	0.8	
	1997	4.0	0.7	-2.6	-0.3	1.1	0.9	
	1998	4.1	1.6	-0.9	1.3	1.7	1.5	
Pretax Profit Margin	1996	3.7	0.7	-1.9	0.3	1.0	1.0	
	1997	4.9	1.0	-2.5	-0.2	1.4	1.3	
	1998	4.7	1.8	-0.8	1.4	2.1	1.9	
Gross Profit Margin	1996	40.5	29.8	19.5	40.3	24.6	13.5	
	1997	40.9	30.2	19.6	39.0	25.2	13.3	
	1998	44.9	32.3	19.8	45.4	27.6	12.8	
Pretax Profit to Assets	1996	10.5	2.3	-4.4	0.3	3.9	5.2	
	1997	11.1	2.4	-5.3	-0.3	4.1	6.2	
	1998	13.9	5.0	-2.3	2.5	6.9	9.1	
Return on Equity	1996	22.9	9.4	-1.9	7.1	10.4	11.6	
	1997	23.7	8.1	-3.9	4.1	9.4	11.0	
	1998	28.2	11.5	0.6	7.9	14.4	16.6	
Liabilities to Assets	1996	0.39	0.75	1.02	0.80	0.73	0.63	
	1997	0.40	0.77	1.03	0.85	0.68	0.59	
	1998	0.42	0.70	0.95	0.82	0.65	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>			
		1996-97			6.1			9.0
		1997-98			2.0			4.4
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>		
				1996		63.1		36.9
				1997		64.8		35.2
				1998		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: 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 (1997):	54						
Net Profit Margin	1996	4.7	1.0	-2.6	-2.3	2.0	1.7
	1997	4.1	1.9	-1.9	1.8	2.0	1.0
	1998	4.7	1.2	-1.6	0.5	1.8	2.1
Pretax Profit Margin	1996	6.1	1.1	-2.6	-2.3	2.2	2.1
	1997	5.0	2.1	-1.9	1.8	2.3	1.2
	1998	5.4	1.4	-1.6	0.5	2.3	2.7
Gross Profit Margin	1996	35.3	21.8	14.0	30.6	16.0	12.9
	1997	36.2	22.6	11.1	34.1	13.5	14.8
	1998	35.4	22.0	13.6	31.2	18.3	13.5
Pretax Profit to Assets	1996	11.3	2.0	-3.4	-1.2	5.1	4.9
	1997	9.9	2.6	-5.5	1.5	5.9	3.5
	1998	15.4	3.7	-2.2	0.3	9.5	6.7
Return on Equity	1996	25.2	10.3	-1.0	...	12.6	17.2
	1997	27.2	13.2	3.8	3.8	18.7	8.2
	1998	32.4	17.2	-0.1	...	24.4	20.7
Liabilities to Assets	1996	0.33	0.80	1.03	0.91	0.68	0.82
	1997	0.34	0.75	1.03	0.71	0.81	0.76
	1998	0.36	0.86	1.00	0.89	0.86	0.65
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1996-97			11.1		
		1997-98			27.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			65.2	34.8	
		1997			69.9	30.1	
		1998			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: 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 (1997):	357						
<b>Net Profit Margin</b>	1996	4.8	0.6	-5.5	-1.5	1.0	0.7
	1997	5.2	1.2	-4.7	1.2	1.1	1.2
	1998	5.7	1.1	-3.6	2.2	0.9	1.2
<b>Pretax Profit Margin</b>	1996	5.8	0.8	-5.1	-1.5	1.4	1.0
	1997	6.0	1.2	-4.7	1.2	1.3	1.5
	1998	7.1	1.4	-2.4	3.5	1.1	1.4
<b>Gross Profit Margin</b>	1996	33.2	20.0	9.6	32.6	16.1	10.2
	1997	31.7	20.1	10.4	29.3	17.0	12.3
	1998	34.7	21.4	12.0	37.0	18.1	12.6
<b>Pretax Profit to Assets</b>	1996	11.6	1.8	-8.9	-1.1	3.0	2.7
	1997	12.6	1.8	-7.7	0.7	2.9	4.3
	1998	15.4	2.9	-3.6	1.7	3.2	6.3
<b>Return on Equity</b>	1996	25.3	9.2	-2.4	5.3	9.6	6.3
	1997	26.2	7.2	-2.2	5.4	7.5	10.3
	1998	31.2	7.5	-1.8	8.7	7.3	13.1
<b>Liabilities to Assets</b>	1996	0.34	0.64	0.96	0.77	0.61	0.61
	1997	0.32	0.65	0.99	0.65	0.63	0.63
	1998	0.32	0.63	0.92	0.65	0.61	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>		
	1996-97	3.5			-3.8		
	1997-98	6.6			-1.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				58.3	41.7	
	1997				60.7	39.3	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	137						
Net Profit Margin	1996	4.7	1.0	-3.1	0.4	1.1	2.0
	1997	4.3	0.6	-2.3	0.2	1.3	2.0
	1998	5.8	0.9	-4.6	0.8	0.9	1.9
Pretax Profit Margin	1996	5.3	1.2	-3.1	0.4	1.2	2.8
	1997	5.3	0.8	-2.1	-0.1	1.7	2.6
	1998	6.9	1.2	-4.6	0.8	1.3	2.3
Gross Profit Margin	1996	42.0	27.9	16.1	37.4	24.9	20.5
	1997	43.3	30.2	17.5	34.4	25.7	23.8
	1998	42.8	28.4	18.3	30.5	28.1	18.0
Pretax Profit to Assets	1996	9.4	2.2	-5.5	0.4	3.6	5.5
	1997	9.6	1.4	-4.8	0.4	2.7	6.1
	1998	13.0	1.0	-7.3	1.2	1.0	5.3
Return on Equity	1996	18.5	7.8	-0.9	10.8	7.1	13.6
	1997	22.7	10.9	0.7	14.5	10.7	21.0
	1998	26.2	10.7	-0.9	15.4	10.4	20.2
Liabilities to Assets	1996	0.42	0.75	1.00	0.92	0.69	0.71
	1997	0.44	0.74	1.03	0.84	0.71	0.80
	1998	0.51	0.83	1.05	0.93	0.74	0.70
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			2.4		7.3	
	1997-98			9.4		8.1	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			65.5	34.5		
	1997			63.5	36.5		
	1998			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: 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 (1997):	25						
<b>Net Profit Margin</b>	1996	...	0.8	...	...	3.1	...
	1997	6.3	-0.1	-10.9	1.7	-2.0	...
	1998	4.0	0.5	-5.0	1.5	-1.0	0.8
<b>Pretax Profit Margin</b>	1996	...	1.5	...	...	3.3	...
	1997	7.7	0.1	-9.6	2.0	-2.0	...
	1998	5.3	0.9	-5.0	3.2	0.4	2.0
<b>Gross Profit Margin</b>	1996	...	26.4	...	...	25.4	...
	1997	48.0	28.0	16.1	47.5	19.8	...
	1998	46.0	28.1	14.6	...	27.1	...
<b>Pretax Profit to Assets</b>	1996	...	0.0	...	...	2.6	...
	1997	7.1	0.1	-9.9	2.7	-3.4	...
	1998	8.7	0.7	-8.6	1.0	0.6	3.4
<b>Return on Equity</b>	1996	...	7.4	...	...	7.4	...
	1997	...	0.6	...	...	-8.4	...
	1998	...	9.0	...	...	4.1	...
<b>Liabilities to Assets</b>	1996	...	0.67	...	...	0.48	...
	1997	0.41	0.86	1.10	1.10	0.76	...
	1998	0.47	0.79	1.03	0.91	0.74	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>		
	1996-97			12.5	...		
	1997-98			38.1	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			64.7	35.3		
	1997			55.6	44.4		
	1998			57.6	42.4		

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



## SICE: 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 (1997):	38						
<b>Net Profit Margin</b>	1996	9.0	2.0	-1.5	6.6	1.2	0.2
	1997	6.1	-0.2	-3.5	-1.8	0.8	0.9
	1998	8.9	2.5	-3.1	1.7	2.7	1.0
<b>Pretax Profit Margin</b>	1996	12.8	2.4	-0.9	9.1	1.5	0.2
	1997	6.8	0.8	-3.3	-1.8	0.8	1.1
	1998	9.9	2.7	-3.5	0.7	3.4	1.4
<b>Gross Profit Margin</b>	1996	57.2	27.7	16.0	66.4	26.2	19.2
	1997	42.1	28.4	18.9	...	25.7	19.0
	1998	37.5	26.5	16.6	...	26.8	18.4
<b>Pretax Profit to Assets</b>	1996	11.3	1.8	-3.0	2.1	1.8	0.5
	1997	8.4	0.5	-7.7	-1.1	1.9	3.2
	1998	11.5	5.6	-3.0	4.6	6.7	4.9
<b>Return on Equity</b>	1996	15.1	4.1	-4.9	1.4	6.9	1.5
	1997	18.6	6.6	-1.7	...	9.4	8.5
	1998	49.1	14.2	-2.7	14.3	14.1	9.1
<b>Liabilities to Assets</b>	1996	0.16	0.56	0.97	0.47	0.57	0.68
	1997	0.30	0.66	0.93	0.70	0.66	0.57
	1998	0.42	0.73	0.90	0.77	0.73	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>	1996-97				2.2	1.5	
	1997-98				-3.4	5.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				57.9	42.1	
	1997				59.3	40.7	
	1998				57.8	42.2	

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

## SICE: 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 (1997):	218						
<b>Net Profit Margin</b>	1996	6.9	1.9	-1.6	4.4	1.6	1.0
	1997	14.1	2.1	-3.2	3.7	1.7	1.1
	1998	18.6	3.4	-8.0	4.8	2.6	1.0
<b>Pretax Profit Margin</b>	1996	8.5	2.7	-1.4	6.9	1.9	1.3
	1997	17.1	2.8	-3.1	5.3	2.2	1.5
	1998	23.3	4.8	-6.6	6.9	2.9	1.4
<b>Gross Profit Margin</b>	1996	37.5	24.7	17.2	38.2	21.8	12.6
	1997	48.8	27.2	17.8	40.9	21.5	13.2
	1998	64.6	35.6	16.6	59.7	21.1	13.7
<b>Pretax Profit to Assets</b>	1996	16.0	5.1	-3.8	5.4	4.7	3.9
	1997	12.6	3.6	-3.2	3.2	4.1	4.0
	1998	11.9	3.5	-4.5	3.1	4.2	3.5
<b>Return on Equity</b>	1996	33.9	12.1	1.7	11.5	13.2	8.3
	1997	22.6	9.3	-1.7	9.5	9.2	11.2
	1998	29.1	8.5	-6.2	8.9	7.8	8.5
<b>Liabilities to Assets</b>	1996	0.41	0.69	0.97	0.69	0.69	0.64
	1997	0.46	0.68	0.92	0.68	0.67	0.62
	1998	0.42	0.68	0.92	0.68	0.69	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>		
	1996-97	9.5			14.1		
	1997-98	11.2			5.8		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	72.8		27.2			
	1997	68.0		32.0			
	1998	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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	50						
Net Profit Margin	1996	4.7	1.1	-2.1	0.4	1.3	1.5
	1997	7.0	1.1	-1.5	2.8	1.0	1.3
	1998	5.5	1.5	-1.2	0.7	1.5	...
Pretax Profit Margin	1996	5.5	1.3	-2.1	0.7	1.5	1.6
	1997	8.6	1.5	-1.5	2.8	1.1	1.7
	1998	6.2	1.6	-0.9	0.7	1.6	...
Gross Profit Margin	1996	36.8	19.5	13.0	37.9	15.8	12.8
	1997	45.3	21.1	11.8	50.8	17.8	13.3
	1998	41.7	26.2	14.5	35.3	24.1	...
Pretax Profit to Assets	1996	9.2	3.4	-6.0	1.5	5.2	4.5
	1997	10.4	3.9	-3.7	2.7	4.2	6.1
	1998	10.9	4.1	-2.3	1.6	4.8	...
Return on Equity	1996	16.9	9.8	1.0	6.1	10.7	10.8
	1997	26.2	10.6	1.3	5.8	11.3	9.4
	1998	30.4	11.8	4.0	...	11.0	...
Liabilities to Assets	1996	0.35	0.61	0.89	0.65	0.61	0.59
	1997	0.41	0.66	0.99	0.69	0.66	0.46
	1998	0.36	0.72	0.96	0.93	0.67	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				10.7	14.0	
	1997-98				-1.6	-4.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				69.8	30.2	
	1997				65.5	34.5	
	1998				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: 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 (1997):	259						
<b>Net Profit Margin</b>	1996	3.7	1.2	-1.8	-1.3	1.2	1.4
	1997	5.2	1.4	-0.5	0.6	1.6	1.3
	1998	4.1	1.3	-1.2	0.8	1.4	1.1
<b>Pretax Profit Margin</b>	1996	5.0	1.5	-1.8	-1.4	1.6	1.7
	1997	6.4	1.7	-0.5	0.7	1.9	1.5
	1998	5.4	1.7	-0.5	1.0	1.7	1.2
<b>Gross Profit Margin</b>	1996	30.4	20.9	15.9	27.6	19.4	15.0
	1997	35.4	21.8	15.5	36.8	19.1	14.4
	1998	32.2	21.3	14.7	38.6	19.0	14.4
<b>Pretax Profit to Assets</b>	1996	10.6	3.9	-3.6	-1.1	4.6	4.6
	1997	13.3	4.3	-1.0	1.1	5.5	4.8
	1998	10.2	4.4	-1.3	2.0	5.5	4.4
<b>Return on Equity</b>	1996	20.0	9.1	-1.9	1.7	10.7	13.1
	1997	21.7	9.4	1.1	5.7	9.9	13.3
	1998	26.6	10.9	-0.1	2.0	11.4	11.3
<b>Liabilities to Assets</b>	1996	0.33	0.62	0.84	0.61	0.62	0.69
	1997	0.39	0.61	0.85	0.76	0.58	0.67
	1998	0.41	0.66	0.88	0.85	0.63	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>			
	1996-97	10.4		7.4			
	1997-98	7.4		-1.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			66.4	33.6		
	1997			74.3	25.7		
	1998			75.6	24.4		

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



## SICE: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	33						
Net Profit Margin	1996	1.2	-1.9	-12.4	-3.9	0.8	...
	1997	4.7	-1.3	-19.7	-11.0	3.1	...
	1998	5.0	0.2	-5.4	-0.9	2.8	...
Pretax Profit Margin	1996	1.2	-1.9	-12.4	-3.9	0.8	...
	1997	5.1	-0.2	-14.8	-8.5	3.3	...
	1998	5.7	0.4	-5.4	-0.9	3.5	...
Gross Profit Margin	1996	61.4	36.3	19.5	54.6	...	...
	1997	56.0	41.0	27.6	43.1	36.5	...
	1998	64.5	42.2	19.4	62.0	27.1	...
Pretax Profit to Assets	1996	3.9	-4.0	-22.2	-5.0	2.5	...
	1997	10.5	-1.4	-31.1	-11.2	8.1	...
	1998	11.9	3.3	-12.1	-5.3	6.8	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	59.9	...	...	...	...
	1998	...	13.0	...	...	13.0	...
Liabilities to Assets	1996	...	...	...	1.21	1.33	...
	1997	...	...	...	1.09	0.90	...
	1998	0.56	0.82	1.18	0.62	0.83	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				1.5	8.7	
	1997-98				28.9	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				48.0	52.0	
	1997				53.8	46.2	
	1998				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: 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 (1997):	476						
<b>Net Profit Margin</b>	1996	3.0	0.5	-3.1	-0.4	1.1	1.9
	1997	3.8	0.8	-2.4	0.2	1.4	2.7
	1998	3.7	0.8	-2.2	-0.3	1.7	2.2
<b>Pretax Profit Margin</b>	1996	3.7	0.6	-2.9	-0.3	1.1	2.4
	1997	4.6	0.8	-2.3	0.3	1.7	3.1
	1998	4.7	1.0	-2.1	-0.3	1.9	2.7
<b>Gross Profit Margin</b>	1996	59.6	40.0	26.0	48.0	35.4	29.1
	1997	58.0	41.6	26.2	47.3	35.5	30.0
	1998	60.9	40.0	25.4	49.9	35.1	33.3
<b>Pretax Profit to Assets</b>	1996	9.1	1.3	-8.2	-1.1	3.1	5.7
	1997	11.3	2.6	-6.3	0.9	4.1	6.5
	1998	12.1	2.4	-5.4	-0.6	4.2	6.4
<b>Return on Equity</b>	1996	16.2	6.2	-5.5	2.9	8.2	12.7
	1997	27.5	9.2	-2.7	4.4	11.3	17.8
	1998	25.0	10.5	-2.0	7.2	11.2	18.8
<b>Liabilities to Assets</b>	1996	0.39	0.71	1.02	0.77	0.68	0.63
	1997	0.44	0.81	1.06	0.85	0.75	0.62
	1998	0.44	0.78	1.06	0.92	0.71	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>			
	1996-97	6.5		9.1			
	1997-98	6.9		6.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.7		41.3			
	1997	61.1		38.9			
	1998	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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	112						
<b>Net Profit Margin</b>	1996	5.9	1.7	-3.5	-1.0	3.2	2.7
	1997	6.1	0.9	-7.1	-1.9	3.2	1.6
	1998	5.5	1.8	-2.2	0.8	2.8	...
<b>Pretax Profit Margin</b>	1996	6.9	2.0	-3.5	-1.0	4.0	3.7
	1997	7.4	0.9	-7.1	-1.9	4.6	2.3
	1998	6.6	1.9	-2.2	1.0	3.8	...
<b>Gross Profit Margin</b>	1996	62.4	39.6	22.9	47.7	29.4	29.0
	1997	58.0	39.4	23.7	49.2	32.5	27.6
	1998	57.3	39.8	25.5	51.3	28.5	...
<b>Pretax Profit to Assets</b>	1996	12.1	3.8	-5.9	-1.8	7.8	7.4
	1997	13.8	1.8	-11.0	-5.0	7.6	2.7
	1998	14.1	2.3	-4.8	1.5	8.7	...
<b>Return on Equity</b>	1996	23.3	11.3	-1.5	2.8	12.0	15.1
	1997	34.7	12.2	1.5	19.0	11.9	3.7
	1998	33.9	13.0	1.2	6.8	15.7	...
<b>Liabilities to Assets</b>	1996	0.46	0.80	1.00	0.94	0.66	0.73
	1997	0.51	0.88	1.16	1.01	0.63	0.64
	1998	0.52	0.77	1.03	0.85	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>	1996-97				6.6	-3.6	
	1997-98				10.3	6.9	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				63.6	36.4	
	1997				59.8	40.2	
	1998				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: 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 (1997):	33						
<b>Net Profit Margin</b>	1996	6.2	2.3	-12.3	1.5	4.1	2.1
	1997	5.3	3.4	-1.6	3.7	2.7	2.1
	1998	6.4	2.9	-1.6	2.3	3.9	1.0
<b>Pretax Profit Margin</b>	1996	7.7	2.3	-12.3	1.5	4.7	2.6
	1997	6.2	3.4	-1.6	4.6	3.2	3.1
	1998	8.5	3.2	-1.6	2.9	4.9	1.4
<b>Gross Profit Margin</b>	1996	41.9	29.5	17.6	23.3	30.3	20.7
	1997	55.4	32.5	23.7	48.5	31.0	23.7
	1998	54.5	40.6	26.7	51.0	38.0	18.5
<b>Pretax Profit to Assets</b>	1996	17.7	2.9	-16.2	2.6	7.3	7.1
	1997	19.0	7.1	-3.2	11.1	6.9	6.9
	1998	20.1	7.1	-2.7	6.8	8.0	3.6
<b>Return on Equity</b>	1996	...	23.2	...	...	30.3	16.6
	1997	33.1	18.6	10.7	...	21.1	14.0
	1998	45.6	22.1	6.1	...	16.2	4.7
<b>Liabilities to Assets</b>	1996	0.68	0.84	0.99	0.99	0.82	0.63
	1997	0.55	0.77	0.98	0.89	0.67	0.67
	1998	0.38	0.70	0.97	0.91	0.60	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>		
	1996-97	3.6			-4.8		
	1997-98	6.6			11.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	74.2			25.8		
	1997	79.1			20.9		
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	67						
Net Profit Margin	1996	4.0	0.5	-4.6	0.5	0.5	...
	1997	4.4	0.4	-4.2	-1.1	1.2	...
	1998	3.3	0.1	-3.4	-1.1	1.6	...
Pretax Profit Margin	1996	5.0	0.5	-4.3	0.5	0.5	...
	1997	4.8	1.1	-4.2	-0.8	1.7	...
	1998	3.6	0.3	-3.4	-1.1	1.9	...
Gross Profit Margin	1996	60.9	50.1	25.3	57.9	40.3	...
	1997	59.2	51.7	26.9	54.0	41.1	...
	1998	62.8	51.1	30.7	53.6	34.6	...
Pretax Profit to Assets	1996	9.9	1.2	-6.1	0.9	1.6	...
	1997	9.3	1.7	-7.6	-2.2	3.3	...
	1998	9.2	0.6	-7.2	-1.6	4.8	...
Return on Equity	1996	17.6	8.7	-7.2	2.8	13.3	...
	1997	24.4	9.5	-7.4	7.5	14.6	...
	1998	23.5	9.1	-4.5	7.7	12.9	...
Liabilities to Assets	1996	0.61	0.88	1.12	0.98	0.77	...
	1997	0.58	0.95	1.20	1.07	0.79	...
	1998	0.63	0.95	1.18	1.03	0.85	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1996-97		15.2		...	
		1997-98		16.9		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1996		58.8		41.2	
		1997		55.1		44.9	
		1998		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: 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 (1997):	332						
<b>Net Profit Margin</b>	1996	4.9	1.3	-2.8	0.5	1.4	2.0
	1997	5.7	1.6	-3.4	-0.4	1.9	1.8
	1998	5.5	2.0	-1.6	1.5	2.2	1.8
<b>Pretax Profit Margin</b>	1996	5.7	1.5	-2.7	0.9	1.8	2.2
	1997	6.4	1.8	-3.0	-0.2	2.3	2.4
	1998	6.6	2.0	-1.5	1.8	2.6	2.3
<b>Gross Profit Margin</b>	1996	51.0	32.8	20.5	45.1	26.8	20.5
	1997	52.1	32.1	22.1	49.3	28.3	22.8
	1998	54.7	33.3	22.9	48.3	28.7	24.4
<b>Pretax Profit to Assets</b>	1996	13.4	3.0	-6.4	0.8	4.0	6.9
	1997	13.2	3.5	-5.3	-0.4	5.0	5.7
	1998	13.3	3.8	-3.2	2.2	5.7	6.5
<b>Return on Equity</b>	1996	29.4	12.5	0.4	7.7	13.8	17.4
	1997	31.2	13.5	1.6	7.9	15.6	14.5
	1998	33.6	15.8	3.1	8.7	17.7	16.9
<b>Liabilities to Assets</b>	1996	0.44	0.77	1.00	0.88	0.73	0.67
	1997	0.46	0.77	1.00	0.80	0.76	0.65
	1998	0.43	0.78	1.06	0.92	0.74	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>		
	1996-97	10.6			15.5		
	1997-98	12.2			8.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	67.1			32.9		
	1997	64.4			35.6		
	1998	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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	100						
Net Profit Margin	1996	6.3	-1.1	-6.5	-1.7	-1.1	1.3
	1997	8.3	0.7	-3.6	2.5	0.7	5.6
	1998	6.7	1.4	-3.2	1.9	1.2	2.1
Pretax Profit Margin	1996	8.1	-1.1	-6.2	-0.9	-1.1	1.6
	1997	9.6	1.3	-3.6	2.9	1.1	6.2
	1998	7.1	1.9	-3.2	1.9	1.4	2.1
Gross Profit Margin	1996	52.1	34.1	21.6	47.9	29.9	28.3
	1997	57.7	38.3	25.1	45.8	29.1	33.7
	1998	70.8	49.7	34.2	63.3	38.0	25.8
Pretax Profit to Assets	1996	8.5	-0.6	-10.0	-0.5	-0.6	3.4
	1997	7.7	1.6	-5.3	1.2	1.7	7.0
	1998	11.0	2.1	-5.5	2.1	1.9	2.7
Return on Equity	1996	16.8	4.8	-4.3	4.4	5.2	8.8
	1997	15.0	5.6	-1.2	3.3	5.8	13.5
	1998	31.3	3.9	-6.3	2.2	6.8	20.3
Liabilities to Assets	1996	0.24	0.55	0.99	0.66	0.50	0.64
	1997	0.28	0.74	1.10	0.68	0.77	0.56
	1998	0.40	0.85	1.14	0.98	0.69	0.59
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				7.1	5.9	
	1997-98				7.1	0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				54.2	45.8	
	1997				57.9	42.1	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	100						
Net Profit Margin	1996	3.4	-0.8	-8.2	-1.3	2.7	2.0
	1997	5.0	0.6	-6.5	1.3	-0.4	3.4
	1998	3.7	0.3	-14.7	-1.0	1.9	5.1
Pretax Profit Margin	1996	3.8	-0.8	-8.2	-1.3	3.5	2.5
	1997	5.6	0.6	-6.2	1.1	-0.4	3.4
	1998	4.1	0.3	-14.7	-0.9	1.9	5.6
Gross Profit Margin	1996	62.3	49.4	37.3	50.9	40.2	38.4
	1997	60.6	47.4	30.5	50.4	35.9	26.4
	1998	59.6	50.3	31.5	53.5	36.1	...
Pretax Profit to Assets	1996	7.8	-1.4	-13.6	-1.6	5.1	5.4
	1997	14.2	1.3	-8.5	1.4	-1.5	2.5
	1998	8.7	0.6	-12.5	-1.7	3.0	6.3
Return on Equity	1996	54.3	11.9	-7.5	11.9	22.0	...
	1997	49.6	17.1	-3.6	19.1	14.5	4.7
	1998	32.5	9.4	-22.7	0.5	19.7	...
Liabilities to Assets	1996	0.68	0.98	1.29	1.01	0.68	0.67
	1997	0.75	0.99	1.31	1.08	0.81	0.55
	1998	0.69	0.92	1.17	0.99	0.84	0.60
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		8.2		3.3			
1997-98		13.8		23.9			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1996		43.3		56.7			
1997		54.1		45.9			
1998		55.7		44.3			

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



## SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	96						
Net Profit Margin	1996	8.7	2.1	-3.8	-0.1	5.3	3.3
	1997	5.8	0.7	-9.1	-0.5	3.1	2.9
	1998	5.3	1.1	-8.0	0.7	4.4	5.3
Pretax Profit Margin	1996	10.0	2.4	-3.1	0.2	5.8	4.9
	1997	7.0	0.9	-8.0	-0.5	4.2	4.6
	1998	8.6	1.2	-8.0	0.7	4.6	6.5
Gross Profit Margin	1996	58.2	54.0	41.7	56.2	46.8	33.5
	1997	60.2	51.4	37.0	52.7	48.3	33.2
	1998	58.9	52.0	37.1	53.2	38.4	38.7
Pretax Profit to Assets	1996	13.9	1.7	-8.9	0.2	8.0	7.1
	1997	13.0	1.1	-10.6	-2.0	4.6	6.2
	1998	11.1	2.0	-11.2	0.6	5.5	6.5
Return on Equity	1996	37.1	17.6	5.7	30.3	10.6	8.8
	1997	40.4	16.4	-2.3	18.8	15.2	12.8
	1998	58.2	19.5	-2.1	33.3	8.1	7.8
Liabilities to Assets	1996	0.63	0.89	1.02	0.93	0.74	0.52
	1997	0.67	0.97	1.13	1.03	0.67	0.61
	1998	0.74	0.98	1.14	1.02	0.80	0.52
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				15.0	8.5	
	1997-98				16.0	5.8	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					66.7	33.3	
	1996				56.9	43.1	
	1997				62.0	38.0	
	1998						

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
<b>Net Profit Margin</b>	1996	5.2	0.3	-3.9	-0.5	0.5	1.9
	1997	8.3	4.1	-4.4	-0.4	6.3	...
	1998	3.8	-1.4	-16.1	-7.9	...	...
<b>Pretax Profit Margin</b>	1996	6.3	0.3	-3.9	-0.5	0.5	2.8
	1997	10.7	5.4	-4.4	-0.4	8.1	...
	1998	6.1	0.2	-16.1	-7.4	...	...
<b>Gross Profit Margin</b>	1996	40.1	27.9	20.7	31.6	23.9	23.1
	1997	49.8	29.6	19.8	35.4	29.6	...
	1998	...	22.2	...	36.4	...	...
<b>Pretax Profit to Assets</b>	1996	13.4	0.9	-7.5	-0.7	1.5	7.9
	1997	19.0	11.1	-2.6	-1.8	19.0	...
	1998	21.6	-3.4	-15.9	-0.6	...	...
<b>Return on Equity</b>	1996	...	18.6	...	...	7.7	...
	1997	...	28.0	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.57	0.89	1.02	0.93	0.74	0.71
	1997	...	0.77	...	0.98	0.61	...
	1998	...	...	...	1.28	...	...
<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>		
	1996-97	4.5			-2.3		
	1997-98	38.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	66.7			33.3		
	1997	77.3			22.7		
	1998	55.6			44.4		

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

## SICE: 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 (1997):	36						
Net Profit Margin	1996	8.0	3.0	1.1	...	3.0	2.8
	1997	8.8	2.6	-4.5	1.0	5.1	...
	1998	7.8	3.2	1.2	0.9	5.0	...
Pretax Profit Margin	1996	10.0	3.5	1.4	...	3.5	3.4
	1997	11.6	2.8	-1.9	1.4	4.6	...
	1998	9.3	5.0	1.3	1.3	6.2	...
Gross Profit Margin	1996	42.1	35.5	22.3	...	34.7	34.2
	1997	42.1	32.7	23.7	32.7	31.8	...
	1998	39.1	29.6	21.1	34.5	28.8	...
Pretax Profit to Assets	1996	13.6	6.8	1.5	...	8.6	10.2
	1997	18.1	7.5	-3.0	0.5	12.3	...
	1998	17.8	10.2	2.3	3.0	11.5	...
Return on Equity	1996	30.8	18.2	7.1	...	18.2	...
	1997	25.3	15.1	-3.9	4.8	20.5	...
	1998	36.8	22.8	8.7	20.1	22.8	...
Liabilities to Assets	1996	0.41	0.64	0.88	...	0.57	0.76
	1997	0.31	0.63	0.88	0.71	0.56	...
	1998	0.35	0.64	0.87	0.87	0.62	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				5.4	3.7	
	1997-98				9.2	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				81.3	18.8	
	1997				70.0	30.0	
	1998				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: 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 (1997):	163						
<b>Net Profit Margin</b>	1996	9.5	3.9	-1.0	6.3	3.2	4.9
	1997	8.1	3.0	-1.8	0.9	3.7	3.9
	1998	9.5	3.9	0.4	1.0	5.3	2.3
<b>Pretax Profit Margin</b>	1996	11.8	4.5	-1.0	8.0	3.9	5.0
	1997	10.4	4.3	-1.0	2.0	4.9	4.6
	1998	11.8	4.6	0.7	1.2	6.9	2.7
<b>Gross Profit Margin</b>	1996	45.9	32.3	22.7	44.4	30.3	20.4
	1997	47.7	34.6	21.6	40.6	32.3	29.8
	1998	49.0	36.5	26.2	34.0	37.6	33.7
<b>Pretax Profit to Assets</b>	1996	20.1	6.9	-1.5	9.0	6.8	8.2
	1997	19.3	7.7	-2.6	2.5	9.4	9.5
	1998	23.5	8.4	0.9	1.6	13.7	6.2
<b>Return on Equity</b>	1996	31.0	18.0	4.0	21.4	16.0	29.2
	1997	42.3	20.0	2.8	17.6	21.0	15.4
	1998	39.5	20.9	7.6	20.9	20.9	11.9
<b>Liabilities to Assets</b>	1996	0.38	0.65	0.93	0.80	0.64	0.73
	1997	0.39	0.73	0.93	0.83	0.65	0.64
	1998	0.36	0.67	0.94	0.90	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>		
	1996-97	22.2			1.7		
	1997-98	11.8			11.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.2	24.8	
	1997				75.1	24.9	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	77						
Net Profit Margin	1996	6.6	2.4	-1.9	-3.2	3.1	4.2
	1997	6.5	2.1	-4.3	-4.5	2.9	2.5
	1998	11.5	4.1	0.0	3.3	4.3	5.0
Pretax Profit Margin	1996	8.0	3.1	-1.9	-3.2	4.3	4.3
	1997	8.1	2.2	-4.3	-4.5	3.9	3.2
	1998	15.0	6.4	0.5	11.3	6.4	7.6
Gross Profit Margin	1996	41.1	32.7	23.0	38.7	32.0	20.8
	1997	38.5	33.5	23.4	34.0	31.8	23.8
	1998	43.2	34.0	24.9	36.1	30.4	29.1
Pretax Profit to Assets	1996	16.4	6.0	-4.8	-9.2	7.1	9.9
	1997	12.9	3.8	-6.5	-6.0	7.3	7.2
	1998	19.6	12.7	0.7	9.6	13.9	15.8
Return on Equity	1996	41.8	14.7	6.1	23.7	14.6	15.2
	1997	31.9	11.2	0.2	2.5	12.9	13.6
	1998	43.0	16.3	5.4	24.7	15.6	30.6
Liabilities to Assets	1996	0.50	0.67	0.93	0.71	0.65	0.62
	1997	0.47	0.66	0.91	0.94	0.63	0.63
	1998	0.38	0.75	0.96	0.88	0.69	0.51
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		11.9	5.6			
1997-98		13.9	0.3				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		75.6	24.4			
	1997		71.8	28.2			
	1998		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: 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 (1997):	38						
<b>Net Profit Margin</b>	1996	9.5	2.2	-1.9	10.8	1.9	3.3
	1997	7.9	4.2	-0.4	8.0	4.1	1.2
	1998	5.6	2.3	-4.0	-2.0	2.6	2.7
<b>Pretax Profit Margin</b>	1996	12.6	3.1	-1.9	12.3	2.4	3.8
	1997	10.0	4.5	-0.3	8.4	4.1	1.4
	1998	7.0	2.5	-3.7	-2.0	3.4	3.1
<b>Gross Profit Margin</b>	1996	48.5	33.4	21.1	47.0	32.6	27.7
	1997	47.7	36.1	23.7	39.8	31.3	24.0
	1998	34.1	26.6	18.1	32.7	23.4	28.6
<b>Pretax Profit to Assets</b>	1996	13.4	3.4	-1.5	2.2	4.7	5.2
	1997	17.0	5.7	-0.4	5.8	5.7	3.0
	1998	10.1	5.4	-7.8	-5.9	6.1	4.5
<b>Return on Equity</b>	1996	25.2	9.8	-6.2	...	9.8	9.4
	1997	31.9	15.9	2.3	9.5	18.0	12.2
	1998	25.1	9.7	-10.1	-15.3	14.2	15.9
<b>Liabilities to Assets</b>	1996	0.49	0.74	1.01	0.78	0.66	0.61
	1997	0.46	0.72	0.98	0.80	0.65	0.64
	1998	0.42	0.62	0.77	0.69	0.62	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>		
	1996-97	33.5			34.8		
	1997-98	-1.5			22.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				78.9	21.1	
	1997				73.6	26.4	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	41						
Net Profit Margin	1996	7.4	2.2	-13.9	2.8	1.7	0.7
	1997	7.7	3.4	0.5	3.7	3.4	3.0
	1998	6.5	2.2	-1.9	1.2	2.2	2.1
Pretax Profit Margin	1996	10.1	3.0	-13.9	3.8	2.2	0.9
	1997	10.3	4.3	0.5	4.2	4.3	4.7
	1998	8.3	2.5	-1.0	2.2	2.5	2.3
Gross Profit Margin	1996	39.9	28.9	22.0	33.3	28.1	...
	1997	39.7	29.5	20.1	35.9	26.9	17.5
	1998	47.0	36.2	26.6	...	31.1	23.0
Pretax Profit to Assets	1996	22.4	3.6	-12.4	0.9	5.9	2.5
	1997	21.8	7.1	1.2	5.6	7.6	8.3
	1998	19.2	3.8	-4.5	2.3	3.9	6.6
Return on Equity	1996	...	16.4	...	...	15.1	6.1
	1997	53.5	27.8	10.7	...	28.2	14.8
	1998	23.6	12.6	5.6	...	13.4	16.6
Liabilities to Assets	1996	0.53	0.80	1.00	0.92	0.69	0.68
	1997	0.57	0.75	1.02	1.03	0.69	0.71
	1998	0.55	0.76	1.01	0.89	0.74	0.66
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			23.3		
		1997-98			17.5		
					7.2		
					16.3		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>		<u>Loss</u>
		1996			76.7		23.3
		1997			82.8		17.2
		1998			75.6		24.4

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

## SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	93						
<b>Net Profit Margin</b>	1996	7.0	2.4	0.5	1.9	2.8	2.6
	1997	6.1	2.0	-2.3	-4.9	2.9	2.0
	1998	5.5	3.0	0.7	2.0	3.1	2.4
<b>Pretax Profit Margin</b>	1996	7.9	2.8	0.5	1.9	3.3	3.4
	1997	7.2	2.4	-2.0	-4.9	3.4	2.3
	1998	7.1	3.4	1.1	2.2	3.6	3.3
<b>Gross Profit Margin</b>	1996	33.5	22.3	16.9	24.7	21.6	20.3
	1997	36.7	25.4	17.3	32.9	22.9	19.7
	1998	33.5	26.7	19.0	31.1	26.5	23.3
<b>Pretax Profit to Assets</b>	1996	16.7	6.2	0.8	5.3	7.1	7.8
	1997	12.0	4.7	-3.8	-4.5	6.4	4.3
	1998	12.7	5.6	1.7	3.2	7.1	8.2
<b>Return on Equity</b>	1996	31.8	12.3	6.8	23.2	11.7	16.6
	1997	37.0	18.0	8.3	13.7	20.5	12.5
	1998	35.2	16.1	6.8	5.2	22.3	15.0
<b>Liabilities to Assets</b>	1996	0.51	0.74	1.01	1.01	0.70	0.69
	1997	0.56	0.82	1.00	1.00	0.75	0.73
	1998	0.43	0.75	0.99	0.82	0.75	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>		
	1996-97	8.7			7.1		
	1997-98	13.8			11.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	82.6			17.4		
	1997	73.0			27.0		
	1998	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: 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 (1997):	878						
<b>Net Profit Margin</b>	1996	6.9	2.7	-1.1	1.5	3.4	2.8
	1997	7.6	3.3	-0.7	1.9	4.0	3.2
	1998	9.0	4.1	0.0	3.9	4.1	4.7
<b>Pretax Profit Margin</b>	1996	9.0	3.3	-1.0	1.6	4.3	3.5
	1997	9.6	4.2	-0.4	2.4	4.9	4.2
	1998	10.6	5.1	0.3	4.4	5.3	5.9
<b>Gross Profit Margin</b>	1996	41.2	30.6	20.9	38.3	27.9	22.0
	1997	43.2	29.9	21.1	39.0	27.5	22.3
	1998	45.1	32.2	22.4	40.5	29.7	23.9
<b>Pretax Profit to Assets</b>	1996	15.6	6.1	-1.6	2.3	7.5	6.9
	1997	16.7	7.0	-0.9	3.4	8.9	8.8
	1998	19.2	8.5	0.3	6.3	9.3	10.5
<b>Return on Equity</b>	1996	35.7	16.3	2.6	9.5	17.8	18.9
	1997	33.6	17.3	5.7	12.0	19.1	20.8
	1998	41.1	22.0	7.2	21.0	22.2	22.0
<b>Liabilities to Assets</b>	1996	0.43	0.69	0.93	0.76	0.64	0.67
	1997	0.43	0.72	0.94	0.85	0.66	0.66
	1998	0.42	0.70	0.93	0.81	0.66	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>	1996-97				12.1	7.7	
	1997-98				11.0	9.6	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				72.2	27.8	
	1997				75.9	24.1	
	1998				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: 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 (1997):	63						
<b>Net Profit Margin</b>	1996	4.4	0.6	-9.1	-0.5	2.1	1.8
	1997	7.5	1.3	-3.8	-2.1	4.8	1.9
	1998	4.9	1.1	-8.0	-2.9	3.8	...
<b>Pretax Profit Margin</b>	1996	5.8	0.9	-7.6	-0.3	2.7	2.3
	1997	9.9	1.7	-4.1	-2.1	6.4	2.5
	1998	5.9	1.2	-8.0	-2.9	5.1	...
<b>Gross Profit Margin</b>	1996	51.7	37.2	23.7	40.9	30.3	13.0
	1997	46.0	28.8	18.5	40.6	23.5	11.4
	1998	48.5	26.4	19.3	28.1	24.6	...
<b>Pretax Profit to Assets</b>	1996	9.3	1.5	-19.8	-2.5	3.7	6.0
	1997	24.8	3.2	-11.6	-4.3	11.2	7.7
	1998	15.0	2.4	-9.4	-5.3	7.4	...
<b>Return on Equity</b>	1996	24.7	3.6	-7.7	2.9	4.4	11.0
	1997	44.0	14.8	-4.1	-0.3	16.0	...
	1998	66.7	28.5	3.4	6.3	35.3	...
<b>Liabilities to Assets</b>	1996	0.41	0.67	1.03	0.79	0.53	0.74
	1997	0.42	0.75	1.03	0.95	0.57	0.74
	1998	0.47	0.88	1.10	0.99	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>			
	1996-97	8.4		2.8			
	1997-98	5.6		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.2		41.8			
	1997	66.2		33.8			
	1998	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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	87						
Net Profit Margin	1996	4.6	0.4	-7.2	0.2	1.0	2.7
	1997	4.6	1.8	-3.6	0.8	2.3	2.1
	1998	7.8	2.4	-2.0	1.8	2.5	2.6
Pretax Profit Margin	1996	6.3	0.6	-6.7	0.4	1.1	3.0
	1997	6.2	2.5	-4.2	1.6	3.0	2.8
	1998	8.8	2.7	-2.0	2.4	2.9	2.9
Gross Profit Margin	1996	52.1	27.8	18.7	51.1	23.0	22.2
	1997	47.0	26.7	17.2	34.6	20.9	22.1
	1998	47.5	30.5	18.3	45.2	24.5	19.5
Pretax Profit to Assets	1996	7.3	1.1	-7.8	0.7	2.3	6.1
	1997	10.1	3.5	-6.9	1.3	4.6	5.2
	1998	17.2	4.5	-4.5	4.0	5.0	5.0
Return on Equity	1996	23.3	6.7	0.9	2.7	10.1	10.8
	1997	20.5	11.8	1.8	9.7	11.8	10.3
	1998	38.6	12.3	-0.5	14.0	11.7	9.8
Liabilities to Assets	1996	0.43	0.70	1.02	0.72	0.69	0.63
	1997	0.41	0.68	0.96	0.74	0.63	0.56
	1998	0.45	0.69	0.94	0.78	0.67	0.60
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			1.3		0.3	
	1997-98			10.0		1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			62.4	37.6		
	1997			64.0	36.0		
	1998			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: 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
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	75						
<b>Net Profit Margin</b>	1996	4.4	0.3	-4.8	-1.3	0.3	2.2
	1997	7.1	1.4	-3.3	1.7	1.3	...
	1998	5.9	1.2	-5.2	-0.4	1.4	...
<b>Pretax Profit Margin</b>	1996	5.6	0.3	-4.8	-1.3	0.8	2.9
	1997	8.7	1.4	-3.3	1.8	1.3	...
	1998	6.5	1.4	-5.2	-0.4	1.8	...
<b>Gross Profit Margin</b>	1996	39.5	27.5	19.3	30.7	24.3	...
	1997	40.7	29.0	19.7	31.3	26.7	...
	1998	41.8	32.2	21.3	37.6	24.8	...
<b>Pretax Profit to Assets</b>	1996	13.1	0.8	-8.2	-0.5	1.2	7.4
	1997	15.2	3.6	-5.7	5.1	3.4	...
	1998	14.0	2.4	-4.6	-0.7	4.1	...
<b>Return on Equity</b>	1996	31.9	9.9	0.0	...	7.2	...
	1997	50.8	16.9	-1.7	9.4	19.1	...
	1998	47.3	23.5	1.5	31.0	17.5	...
<b>Liabilities to Assets</b>	1996	0.57	0.78	1.04	1.06	0.72	0.50
	1997	0.53	0.82	1.08	0.82	0.82	...
	1998	0.55	0.84	1.05	0.99	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>			
	1996-97	9.0		2.2			
	1997-98	-4.2		6.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			60.7	39.3		
	1997			63.8	36.3		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	125						
Net Profit Margin	1996	6.5	2.2	-1.7	1.2	3.3	1.3
	1997	7.1	2.9	-1.3	2.2	3.6	3.3
	1998	4.8	2.2	-4.4	1.7	2.8	2.8
Pretax Profit Margin	1996	7.6	2.5	-1.7	1.4	4.2	2.4
	1997	8.2	3.3	-1.3	2.3	4.6	4.3
	1998	5.7	2.6	-4.4	1.9	3.3	3.3
Gross Profit Margin	1996	40.2	31.2	23.1	33.8	28.1	23.5
	1997	44.2	32.4	21.8	38.9	26.1	27.2
	1998	46.4	32.0	19.9	39.8	24.8	22.7
Pretax Profit to Assets	1996	14.6	3.3	-2.5	1.3	7.3	4.0
	1997	16.2	4.3	-2.0	2.2	12.9	10.3
	1998	14.5	4.8	-6.4	3.1	8.9	7.4
Return on Equity	1996	34.2	10.0	1.2	7.4	12.8	11.5
	1997	43.7	19.2	3.8	10.9	28.5	20.9
	1998	40.8	17.0	-0.6	14.3	20.2	15.0
Liabilities to Assets	1996	0.48	0.79	1.00	0.88	0.59	0.70
	1997	0.53	0.81	1.02	0.88	0.75	0.51
	1998	0.47	0.79	0.91	0.79	0.78	0.63
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		9.5	14.8			
1997-98		12.2	7.1				
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss			
	1996		71.4	28.6			
	1997		71.7	28.3			
	1998		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: 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 (1997):	28						
<b>Net Profit Margin</b>	1996	8.6	0.9	-4.4	-0.6	1.1	...
	1997	10.1	2.6	-1.0	1.2	4.0	...
	1998	8.0	2.9	-2.8	-0.8	3.9	...
<b>Pretax Profit Margin</b>	1996	9.4	1.6	-4.4	-0.6	2.5	...
	1997	12.5	3.2	-0.9	1.4	5.3	...
	1998	9.3	3.9	-2.8	-0.8	5.0	...
<b>Gross Profit Margin</b>	1996	...	31.0	...	33.5	19.1	...
	1997	48.6	29.0	20.5	31.5	27.2	...
	1998	47.4	31.9	21.9	49.2	24.8	...
<b>Pretax Profit to Assets</b>	1996	19.9	1.4	-6.3	-1.4	3.5	...
	1997	15.3	5.1	-2.9	2.1	9.8	...
	1998	14.8	6.2	-9.6	-0.1	8.8	...
<b>Return on Equity</b>	1996	...	6.4	...	...	6.4	...
	1997	31.6	15.3	-1.2	5.5	17.0	...
	1998	38.7	14.9	8.4	21.1	14.9	...
<b>Liabilities to Assets</b>	1996	0.31	0.66	1.05	0.99	0.62	...
	1997	0.49	0.62	0.88	0.76	0.58	...
	1998	0.53	0.72	0.98	0.82	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>			
	1996-97	20.7		2.8			
	1997-98	12.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.3		41.7			
	1997	71.9		28.1			
	1998	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: 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 (1)			Median		Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%				
Number of firms (1997):	17							
Net Profit Margin	1996	8.4	-2.1	-20.6	-9.8	5.4	2.1	
	1997	4.8	-0.3	-4.5	0.2	-0.8	2.1	
	1998	...	1.1	...	...	...	...	
Pretax Profit Margin	1996	9.8	-2.1	-20.6	-9.8	6.3	2.8	
	1997	6.4	-0.2	-4.5	0.2	-0.8	2.9	
	1998	...	1.6	...	...	...	...	
Gross Profit Margin	1996	...	30.6	...	...	26.4	20.2	
	1997	...	32.3	...	...	32.3	...	
	1998	...	28.4	...	...	...	...	
Pretax Profit to Assets	1996	8.4	-2.4	-14.7	-7.6	6.5	4.6	
	1997	10.9	-0.5	-4.8	0.2	-0.6	4.1	
	1998	...	2.4	...	...	...	...	
Return on Equity	1996	...	3.6	...	-18.1	12.7	9.3	
	1997	...	11.8	...	...	...	6.4	
	1998	...	...	...	...	...	...	
Liabilities to Assets	1996	0.33	0.57	0.93	0.71	0.50	0.40	
	1997	0.47	0.71	1.07	0.71	0.81	0.69	
	1998	...	0.71	...	...	...	...	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1996-97			10.7			17.8
		1997-98			-10.7			7.6
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
		1996			60.7	39.3		
		1997			58.3	41.7		
		1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	43						
<b>Net Profit Margin</b>	1996	6.3	-0.1	-3.8	-1.1	1.4	3.3
	1997	6.5	1.5	-3.2	-1.2	2.1	3.5
	1998	7.1	2.3	-2.3	2.2	2.3	4.3
<b>Pretax Profit Margin</b>	1996	7.8	-0.1	-3.0	-1.1	1.7	3.6
	1997	8.2	1.8	-7.0	-1.2	2.3	3.7
	1998	9.2	2.4	-2.3	1.9	2.6	5.7
<b>Gross Profit Margin</b>	1996	37.1	26.7	23.0	27.0	26.7	21.2
	1997	39.0	29.8	19.1	35.9	28.9	21.3
	1998	50.5	36.7	25.1	50.5	27.1	21.0
<b>Pretax Profit to Assets</b>	1996	19.4	0.2	-5.9	-3.5	3.7	7.3
	1997	13.4	2.9	-7.2	-3.0	4.8	6.2
	1998	14.3	4.7	-4.3	4.2	7.8	10.8
<b>Return on Equity</b>	1996	...	18.9	...	...	24.7	16.0
	1997	35.5	10.6	1.5	3.3	15.4	14.4
	1998	41.4	15.1	0.3	9.8	18.7	19.7
<b>Liabilities to Assets</b>	1996	0.58	0.94	1.03	0.97	0.77	0.68
	1997	0.51	0.77	1.04	0.82	0.76	0.62
	1998	0.65	0.96	1.09	0.98	0.94	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>							
		1996-97			6.8		
		1997-98			9.0		
					17.5		
					9.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>		<b>Loss</b>
		1996			57.9		42.1
		1997			64.9		35.1
		1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	38						
<b>Net Profit Margin</b>	1996	5.3	0.6	-8.5	-8.5	1.6	1.5
	1997	7.6	2.8	-1.0	3.4	2.6	1.9
	1998	5.2	0.4	-2.0	-0.1	0.4	2.0
<b>Pretax Profit Margin</b>	1996	6.0	0.7	-8.5	-8.5	1.5	1.7
	1997	9.1	3.2	-1.0	3.4	2.9	2.4
	1998	6.0	0.6	-2.0	1.1	0.5	2.7
<b>Gross Profit Margin</b>	1996	35.9	21.4	13.3	37.0	18.4	14.5
	1997	39.1	24.5	14.2	31.4	17.5	14.5
	1998	44.9	23.7	13.6	49.2	20.6	16.3
<b>Pretax Profit to Assets</b>	1996	5.2	0.6	-7.0	-5.4	2.9	3.3
	1997	12.4	4.2	-2.3	4.4	4.1	6.1
	1998	11.7	1.1	-3.7	0.3	1.1	5.8
<b>Return on Equity</b>	1996	20.5	4.3	-11.1	-16.5	6.0	7.6
	1997	44.8	15.0	4.1	8.8	15.6	9.8
	1998	32.8	11.1	-1.6	...	5.6	11.7
<b>Liabilities to Assets</b>	1996	0.47	0.71	0.85	0.69	0.74	0.59
	1997	0.54	0.84	0.99	0.75	0.85	0.54
	1998	0.51	0.78	1.02	0.91	0.66	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>	1996-97				9.8	8.7	
	1997-98				25.3	1.4	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				62.8	37.2	
	1997				74.5	25.5	
	1998				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: 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 (1997):	27						
<b>Net Profit Margin</b>	1996	7.8	3.0	-0.9	3.5	2.9	...
	1997	10.6	2.5	-0.9	2.8	2.2	6.4
	1998	13.8	4.4	-2.1	6.7	3.2	...
<b>Pretax Profit Margin</b>	1996	10.6	3.7	-0.8	3.5	3.9	...
	1997	12.8	3.1	-0.8	3.3	3.0	8.2
	1998	17.2	4.3	-1.0	9.5	4.0	...
<b>Gross Profit Margin</b>	1996	33.3	23.7	14.1	...	17.1	...
	1997	36.7	28.2	20.0	36.7	24.5	27.2
	1998	45.6	29.9	16.9	45.8	17.5	...
<b>Pretax Profit to Assets</b>	1996	17.0	4.3	-2.2	2.9	5.2	...
	1997	25.3	4.9	-0.7	2.7	7.7	13.4
	1998	30.5	7.1	-1.5	12.4	5.2	...
<b>Return on Equity</b>	1996	11.4	5.8	1.8	...	7.3	...
	1997	42.7	16.4	2.3	23.3	16.4	21.6
	1998	...	16.1	...	...	16.3	...
<b>Liabilities to Assets</b>	1996	0.33	0.59	0.91	0.73	0.53	...
	1997	0.36	0.56	0.89	0.79	0.51	0.47
	1998	0.30	0.54	0.97	0.40	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>		
	1996-97	1.3			3.1		
	1997-98	6.2			18.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.7	23.3	
	1997				78.4	21.6	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	25						
Net Profit Margin	1996	...	0.4	...	-0.5	1.6	...
	1997	22.7	2.9	-1.3	2.9	...	...
	1998	5.1	-0.3	-5.3	-2.6	2.6	...
Pretax Profit Margin	1996	...	0.4	...	-0.5	2.0	...
	1997	22.7	2.1	-1.3	2.1	...	...
	1998	7.2	1.6	-4.9	-2.2	2.8	...
Gross Profit Margin	1996	...	27.5	...	...	...	...
	1997	67.2	31.8	22.7	49.9	...	...
	1998	70.4	42.3	21.7	52.2	...	...
Pretax Profit to Assets	1996	...	1.6	...	-2.9	6.1	...
	1997	25.2	4.7	-2.7	6.1	...	...
	1998	12.5	1.4	-10.3	-0.9	9.8	...
Return on Equity	1996	...	11.0	...	...	...	...
	1997	...	15.4	...	...	...	...
	1998	27.4	8.9	-19.0	6.9	...	...
Liabilities to Assets	1996	...	0.73	...	...	0.54	...
	1997	0.56	0.91	1.00	0.98	...	...
	1998	0.39	0.81	1.03	0.83	0.78	...
Sales - % change year over year					Firms with revenue between \$50,000 and \$5 million    \$5 million and \$25 million		
	1996-97			42.0		4.4	
	1997-98			26.6		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				55.0	45.0	
	1997				67.7	32.3	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	172						
<b>Net Profit Margin</b>	1996	4.0	1.9	-1.1	1.7	2.8	...
	1997	5.1	2.0	-1.7	0.8	3.4	...
	1998	7.2	3.0	-1.0	1.2	4.4	...
<b>Pretax Profit Margin</b>	1996	4.9	2.2	-1.0	1.8	3.2	...
	1997	6.4	2.5	-1.6	1.1	4.1	...
	1998	8.8	4.0	-0.8	1.3	5.9	...
<b>Gross Profit Margin</b>	1996	46.4	34.3	25.8	36.4	31.9	...
	1997	45.8	34.0	25.8	39.3	31.4	...
	1998	46.9	33.4	25.9	39.3	32.4	...
<b>Pretax Profit to Assets</b>	1996	11.7	4.5	-1.8	4.1	6.5	...
	1997	13.5	6.3	-4.0	1.8	9.5	...
	1998	18.9	8.2	-1.8	3.1	11.9	...
<b>Return on Equity</b>	1996	21.8	9.6	-1.0	6.9	13.5	...
	1997	26.8	11.9	1.6	10.4	13.6	...
	1998	35.3	19.3	8.1	16.2	20.8	...
<b>Liabilities to Assets</b>	1996	0.45	0.69	0.99	0.76	0.64	...
	1997	0.44	0.68	0.96	0.86	0.60	...
	1998	0.42	0.73	1.01	0.83	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>	
	1996-97			9.3		0.2	
	1997-98			4.0		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			70.1		29.9	
	1997			68.8		31.3	
	1998			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: 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 (1997):	33						
Net Profit Margin	1996	9.7	3.2	0.6	6.4	2.8	...
	1997	8.3	2.6	-1.7	5.4	2.6	3.2
	1998	16.6	6.0	0.9	8.6	4.3	2.0
Pretax Profit Margin	1996	11.2	4.3	0.6	7.8	3.8	...
	1997	9.7	3.6	-1.5	5.8	3.4	4.2
	1998	18.5	6.4	1.1	10.5	5.5	2.4
Gross Profit Margin	1996	53.2	35.2	26.0	53.2	29.1	...
	1997	39.3	29.2	24.8	36.0	28.7	...
	1998	41.5	31.1	20.6	33.4	27.7	...
Pretax Profit to Assets	1996	20.8	8.9	0.3	9.6	7.7	...
	1997	18.7	8.8	-2.8	9.9	8.8	6.2
	1998	23.1	11.4	1.3	9.3	12.0	4.3
Return on Equity	1996	37.2	10.8	6.4	6.7	12.3	...
	1997	51.7	19.7	6.6	...	15.4	...
	1998	...	38.1	...	...	38.1	...
Liabilities to Assets	1996	0.42	0.71	0.93	0.87	0.66	...
	1997	0.52	0.71	1.01	0.87	0.63	0.68
	1998	0.65	0.83	1.03	0.90	0.80	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				11.7	10.7	
	1997-98				10.2	13.6	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					82.5	17.5	
	1996				78.0	22.0	
	1997				83.3	16.7	
	1998						

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 (1)			Median	Median	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	201						
<b>Net Profit Margin</b>	1996	5.6	1.9	-1.3	1.9	2.0	-3.0
	1997	4.9	1.7	-2.6	1.7	1.8	3.0
	1998	7.5	2.4	-2.1	1.5	2.9	3.9
<b>Pretax Profit Margin</b>	1996	6.5	2.4	-1.3	2.3	2.6	-3.0
	1997	5.9	1.9	-1.9	1.7	2.0	3.2
	1998	9.5	3.0	-1.6	1.6	3.4	4.3
<b>Gross Profit Margin</b>	1996	51.2	36.9	26.1	41.8	28.1	14.9
	1997	49.2	33.5	22.4	42.4	28.5	19.7
	1998	45.9	33.9	21.3	35.1	33.1	18.3
<b>Pretax Profit to Assets</b>	1996	15.6	4.8	-3.1	4.6	5.2	-3.6
	1997	12.6	2.9	-4.7	2.5	4.7	5.2
	1998	21.2	6.5	-2.3	3.3	8.0	6.3
<b>Return on Equity</b>	1996	25.7	9.0	-4.7	7.4	10.0	-8.8
	1997	29.1	9.2	-0.9	5.6	10.9	10.3
	1998	43.8	15.2	2.3	26.6	13.7	14.2
<b>Liabilities to Assets</b>	1996	0.34	0.67	0.94	0.67	0.67	0.59
	1997	0.44	0.69	0.98	0.71	0.68	0.62
	1998	0.50	0.71	0.93	0.83	0.65	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>	
	1996-97			4.2		16.3	
	1997-98			6.5		5.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			64.2		35.8	
	1997			67.3		32.7	
	1998			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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	179						
Net Profit Margin	1996	3.2	0.7	-4.0	-0.5	1.2	1.0
	1997	4.9	1.4	-1.0	1.2	1.6	1.4
	1998	5.5	1.4	-1.7	0.7	1.7	1.6
Pretax Profit Margin	1996	3.8	0.9	-4.2	-0.4	1.5	1.3
	1997	5.4	1.6	-1.0	1.5	1.9	1.8
	1998	6.5	1.6	-1.8	1.0	2.2	2.1
Gross Profit Margin	1996	43.0	31.6	22.1	37.2	27.2	21.4
	1997	42.3	29.8	22.3	36.2	26.1	20.4
	1998	39.5	28.5	20.9	32.9	27.1	21.7
Pretax Profit to Assets	1996	9.2	1.5	-8.7	-1.2	2.6	2.9
	1997	12.1	4.4	-1.8	4.1	5.1	3.8
	1998	15.6	3.1	-5.0	1.4	4.3	4.6
Return on Equity	1996	24.2	7.7	-3.4	2.9	10.2	6.6
	1997	34.6	12.5	1.9	12.0	13.4	8.7
	1998	33.4	11.1	2.2	12.5	10.7	9.3
Liabilities to Assets	1996	0.50	0.81	1.05	0.95	0.71	0.67
	1997	0.52	0.82	0.99	0.92	0.75	0.67
	1998	0.53	0.80	1.05	0.91	0.75	0.68
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		7.3	11.5			
1997-98		3.8	15.5				
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss			
	1996		60.1	39.9			
	1997		71.7	28.3			
	1998		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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
<b>Net Profit Margin</b>	1996	...	1.4	...	...	...	...
	1997	...	-0.7	...	...	...	...
	1998	...	6.8	...	...	...	...
<b>Pretax Profit Margin</b>	1996	...	1.4	...	...	...	...
	1997	...	-0.7	...	...	...	...
	1998	...	9.3	...	...	...	...
<b>Gross Profit Margin</b>	1996	...	36.5	...	...	...	...
	1997	...	21.0	...	...	...	...
	1998	...	37.6	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	2.4	...	...	...	...
	1997	...	-1.7	...	...	...	...
	1998	...	12.7	...	...	...	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.87	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	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>			
	1996-97		34.0	...			
	1997-98		8.6	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		58.3	41.7			
	1997		58.3	41.7			
	1998		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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	268						
Net Profit Margin	1996	6.6	2.2	-1.7	1.6	2.3	2.0
	1997	7.4	1.8	-2.0	0.9	2.5	2.7
	1998	7.0	2.5	-1.0	2.3	3.1	2.3
Pretax Profit Margin	1996	8.3	2.6	-1.7	1.8	2.9	2.2
	1997	9.1	2.3	-1.7	1.3	3.2	3.3
	1998	8.5	3.0	-1.0	2.3	4.1	3.4
Gross Profit Margin	1996	42.5	31.0	19.8	40.1	23.8	21.5
	1997	49.4	32.8	22.8	40.3	27.2	23.0
	1998	49.1	35.7	25.0	40.7	29.7	23.7
Pretax Profit to Assets	1996	13.5	4.5	-3.6	4.1	5.1	5.6
	1997	15.8	4.5	-2.8	1.6	6.3	5.0
	1998	16.6	5.7	-1.6	4.0	6.2	6.6
Return on Equity	1996	24.4	11.2	-1.5	8.9	13.9	10.7
	1997	29.5	14.8	1.3	12.1	15.4	15.9
	1998	32.7	15.0	1.5	17.4	14.4	12.7
Liabilities to Assets	1996	0.38	0.67	0.94	0.74	0.64	0.65
	1997	0.40	0.69	0.96	0.77	0.65	0.64
	1998	0.38	0.72	0.94	0.79	0.59	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1996-97			12.1		
		1997-98			6.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			67.0	33.0	
		1997			68.1	31.9	
		1998			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: 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
Number of firms (1997):	53	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	3.1	-0.8	-6.3	-3.3	0.8	1.2
	1997	4.6	2.1	-2.1	0.8	3.0	0.9
	1998	4.8	1.6	-1.9	-0.6	2.3	1.6
Pretax Profit Margin	1996	3.9	-0.7	-6.1	-3.9	0.9	1.5
	1997	5.6	2.7	-2.1	1.2	3.7	1.5
	1998	5.7	1.8	-1.9	-0.6	2.9	2.3
Gross Profit Margin	1996	32.0	21.6	16.5	24.2	20.1	21.7
	1997	39.4	27.6	19.8	30.7	26.3	21.8
	1998	40.4	27.6	19.1	...	26.7	24.5
Pretax Profit to Assets	1996	7.3	-0.8	-10.6	-4.2	1.9	4.0
	1997	11.4	4.7	-8.0	1.7	6.7	3.2
	1998	8.4	1.7	-2.2	-0.5	5.0	4.2
Return on Equity	1996	18.3	1.1	-12.3	-1.3	9.0	13.6
	1997	24.2	12.4	1.6	3.8	18.6	9.9
	1998	17.6	4.6	-6.2	...	8.8	14.1
Liabilities to Assets	1996	0.39	0.70	0.97	0.59	0.71	0.69
	1997	0.47	0.72	1.00	0.85	0.68	0.74
	1998	0.50	0.71	1.06	0.98	0.64	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>			
	1996-97	-7.1		3.5			
	1997-98	-5.7		19.0			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			56.6	43.4		
	1997			72.3	27.7		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	85						
Net Profit Margin	1996	4.1	1.0	-2.7	1.4	0.9	1.2
	1997	3.3	0.8	-5.0	-3.2	2.0	1.2
	1998	3.5	1.1	-3.7	-1.4	1.7	2.3
Pretax Profit Margin	1996	5.2	1.1	-2.4	1.2	1.1	1.5
	1997	3.5	1.0	-4.3	-3.2	2.3	1.5
	1998	4.1	1.5	-2.8	-1.0	2.2	4.1
Gross Profit Margin	1996	38.2	24.8	17.7	30.1	21.0	16.3
	1997	36.2	24.8	18.0	27.2	22.7	20.2
	1998	35.2	24.8	16.5	26.6	24.6	25.6
Pretax Profit to Assets	1996	10.5	2.2	-4.4	1.7	3.2	3.4
	1997	9.8	2.4	-6.4	-2.8	4.7	3.1
	1998	11.8	2.9	-4.7	-3.3	4.8	8.1
Return on Equity	1996	28.9	5.1	-0.3	3.2	12.6	12.5
	1997	20.5	8.4	-4.9	-1.7	10.3	16.5
	1998	38.6	11.0	-3.7	-3.6	15.2	22.4
Liabilities to Assets	1996	0.51	0.82	1.02	0.88	0.81	0.70
	1997	0.57	0.77	1.02	0.77	0.76	0.76
	1998	0.56	0.77	1.02	0.96	0.72	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			
	1996-97			9.5		-8.2	
	1997-98			0.1		16.2	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			63.2	36.8		
	1997			61.0	39.0		
	1998			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: 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 (1997):	39						
<b>Net Profit Margin</b>	1996	6.2	1.8	-2.7	-3.1	1.9	...
	1997	6.2	2.2	-1.5	-0.3	3.0	-0.2
	1998	9.2	3.6	-2.2	...	3.7	...
<b>Pretax Profit Margin</b>	1996	7.9	2.5	-2.7	-3.1	3.0	...
	1997	6.1	2.8	-1.8	-0.7	3.9	-0.2
	1998	11.4	4.4	-2.2	...	4.4	...
<b>Gross Profit Margin</b>	1996	36.5	24.9	17.8	...	21.6	...
	1997	30.5	22.1	18.2	30.7	21.4	12.3
	1998	32.0	22.9	17.3	...	20.3	...
<b>Pretax Profit to Assets</b>	1996	18.0	3.4	-5.9	-13.8	4.6	...
	1997	14.0	5.8	-2.6	-0.6	7.8	0.8
	1998	23.1	9.8	-4.1	...	9.9	...
<b>Return on Equity</b>	1996	24.4	8.6	0.9	...	11.1	...
	1997	34.7	11.2	2.1	0.9	13.7	3.4
	1998	43.0	22.6	11.4	...	22.6	...
<b>Liabilities to Assets</b>	1996	0.31	0.55	0.98	0.84	0.55	...
	1997	0.41	0.70	1.01	0.78	0.69	0.78
	1998	0.43	0.62	0.85	...	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>		
	1996-97	11.3			11.0		
	1997-98	28.6			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.7	29.3	
	1997				59.2	40.8	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	49						
<b>Net Profit Margin</b>	1996	6.3	2.4	-6.2	-0.6	3.0	2.7
	1997	3.5	-0.2	-3.9	-1.4	1.1	3.1
	1998	5.9	1.0	-5.1	-1.1	2.8	2.0
<b>Pretax Profit Margin</b>	1996	6.5	2.6	-6.2	-2.0	3.8	4.6
	1997	4.2	-0.2	-3.9	-1.4	1.6	3.6
	1998	7.5	1.0	-5.1	-1.1	3.7	2.5
<b>Gross Profit Margin</b>	1996	44.0	23.9	15.7	42.0	21.9	24.9
	1997	43.4	27.6	20.9	29.9	25.7	26.1
	1998	40.6	33.1	20.0	34.1	32.9	23.4
<b>Pretax Profit to Assets</b>	1996	14.1	4.1	-14.1	-2.4	6.8	6.8
	1997	9.2	-0.7	-7.2	-2.9	5.2	8.9
	1998	24.3	1.8	-6.2	-1.8	5.5	6.0
<b>Return on Equity</b>	1996	43.0	9.0	-13.8	...	14.6	15.1
	1997	39.9	16.9	-5.5	6.6	25.4	14.4
	1998	29.3	18.6	-9.4	...	15.7	21.8
<b>Liabilities to Assets</b>	1996	0.44	0.78	1.03	0.82	0.72	0.60
	1997	0.65	0.83	1.05	0.97	0.77	0.56
	1998	0.55	0.84	1.06	1.05	0.65	0.73
		<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>	1996-97				6.1	10.5	
	1997-98				8.1	14.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.3	35.7	
	1997				58.0	42.0	
	1998				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: 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 (1997):	108						
<b>Net Profit Margin</b>	1996	5.5	0.2	-5.1	-2.6	2.2	2.6
	1997	6.6	2.6	-2.9	2.7	2.4	1.0
	1998	7.0	2.0	-0.8	1.4	2.6	2.3
<b>Pretax Profit Margin</b>	1996	5.6	0.2	-5.3	-2.8	2.6	3.9
	1997	7.7	2.9	-2.1	3.2	2.6	1.2
	1998	8.0	2.5	-0.8	1.6	3.5	3.1
<b>Gross Profit Margin</b>	1996	32.4	23.3	13.0	28.7	16.9	...
	1997	34.3	23.8	14.8	28.2	17.3	21.5
	1998	35.7	23.1	15.1	30.4	19.0	20.7
<b>Pretax Profit to Assets</b>	1996	13.9	1.0	-15.2	-6.3	5.9	5.9
	1997	15.7	6.0	-6.5	4.3	6.4	3.3
	1998	23.6	6.9	-1.8	2.6	11.8	9.2
<b>Return on Equity</b>	1996	35.7	8.5	-11.4	8.6	8.5	12.4
	1997	37.7	11.6	1.8	11.6	11.5	12.4
	1998	38.0	19.8	4.3	9.0	26.2	21.5
<b>Liabilities to Assets</b>	1996	0.50	0.82	1.02	0.91	0.63	0.65
	1997	0.43	0.80	1.04	0.93	0.62	0.66
	1998	0.52	0.74	1.01	0.78	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>			
	1996-97	9.9		6.7			
	1997-98	10.3		8.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	55.3		44.7			
	1997	70.3		29.7			
	1998	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: 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	Median
Number of firms (1997):	98	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	4.0	0.7	-6.0	-0.9	1.9	1.4
	1997	4.8	1.1	-2.8	0.7	2.0	1.2
	1998	6.2	3.0	-0.3	1.1	3.0	1.4
Pretax Profit Margin	1996	4.9	1.0	-5.3	-0.8	2.4	1.8
	1997	5.8	1.6	-2.4	1.0	2.3	1.5
	1998	7.1	3.3	-0.8	1.1	3.9	1.8
Gross Profit Margin	1996	39.4	23.6	15.5	27.6	21.8	20.1
	1997	38.9	24.3	17.2	25.0	24.0	15.9
	1998	39.7	26.7	16.6	36.8	19.6	21.2
Pretax Profit to Assets	1996	11.2	3.5	-11.3	-1.8	5.8	3.6
	1997	11.4	2.8	-6.3	1.7	4.5	3.8
	1998	13.9	5.9	0.0	4.2	8.4	3.8
Return on Equity	1996	23.8	7.5	-2.0	5.4	10.9	14.0
	1997	34.5	12.8	3.0	10.6	13.5	16.2
	1998	45.3	19.6	4.5	16.8	19.6	12.6
Liabilities to Assets	1996	0.40	0.65	0.99	0.73	0.61	0.64
	1997	0.38	0.74	0.98	0.83	0.61	0.59
	1998	0.35	0.73	0.98	0.92	0.62	0.65
		<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	1996-97	2.9			2.3		
	1997-98	15.0			-9.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				62.1	37.9	
	1997				70.6	29.4	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	152						
<b>Net Profit Margin</b>	1996	5.4	0.9	-3.3	1.1	0.7	1.5
	1997	4.6	1.4	-2.0	1.0	1.8	2.1
	1998	4.6	2.2	-1.5	0.5	3.0	1.8
<b>Pretax Profit Margin</b>	1996	6.8	1.1	-2.9	1.1	1.1	1.8
	1997	5.6	1.7	-1.3	1.5	2.1	2.8
	1998	5.5	2.3	-1.5	0.5	3.2	2.3
<b>Gross Profit Margin</b>	1996	35.3	25.1	16.9	27.0	23.5	20.3
	1997	35.5	25.6	18.6	28.8	24.8	22.4
	1998	35.7	25.6	18.3	26.3	24.7	18.5
<b>Pretax Profit to Assets</b>	1996	10.4	2.2	-8.1	1.4	2.5	4.8
	1997	14.0	2.9	-3.2	0.7	6.1	8.0
	1998	16.9	5.7	-3.2	0.7	6.7	8.1
<b>Return on Equity</b>	1996	17.6	10.3	-3.0	15.2	10.1	10.0
	1997	42.5	14.9	0.0	16.2	14.9	15.3
	1998	39.1	15.3	3.9	5.7	20.6	15.4
<b>Liabilities to Assets</b>	1996	0.43	0.73	0.98	0.92	0.63	0.64
	1997	0.49	0.78	1.01	0.91	0.70	0.64
	1998	0.47	0.75	0.98	0.90	0.69	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>		
	1996-97	5.5			9.4		
	1997-98	8.4			11.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	62.7			37.3		
	1997	70.9			29.1		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	68						
Net Profit Margin	1996	3.2	0.1	-11.1	-3.7	0.3	1.4
	1997	3.0	0.4	-6.7	-3.4	0.9	1.8
	1998	6.0	0.5	-4.5	0.3	1.2	2.5
Pretax Profit Margin	1996	3.5	0.2	-11.0	-3.9	0.4	2.2
	1997	4.1	0.7	-5.0	-2.9	1.2	2.4
	1998	6.7	0.4	-4.5	-0.4	1.6	3.5
Gross Profit Margin	1996	38.6	26.9	19.8	36.9	22.9	26.3
	1997	44.2	30.6	21.2	42.1	25.7	23.6
	1998	48.4	34.7	20.7	42.7	25.1	25.3
Pretax Profit to Assets	1996	6.5	0.7	-14.1	-1.8	1.1	3.0
	1997	9.7	1.4	-10.4	-2.4	3.6	5.4
	1998	11.1	1.5	-7.4	1.5	3.1	7.3
Return on Equity	1996	19.3	3.8	-2.4	5.7	1.5	7.9
	1997	19.9	2.7	-5.5	-4.5	4.3	14.9
	1998	27.5	11.6	-11.7	-5.3	23.5	17.9
Liabilities to Assets	1996	0.44	0.72	0.96	0.87	0.65	0.56
	1997	0.51	0.76	0.95	0.85	0.70	0.68
	1998	0.76	0.92	1.04	0.95	0.82	0.72
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97	4.2		-5.4			
	1997-98	21.6		6.5			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				56.8	43.2		
1997				63.5	36.5		
1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
<b>Net Profit Margin</b>	1996	...	1.4	...	2.4	1.0	...
	1997	4.4	1.0	-11.7	-5.1	...	0.9
	1998	5.4	3.8	-4.5	4.1	2.3	...
<b>Pretax Profit Margin</b>	1996	...	1.5	...	2.4	1.5	...
	1997	4.7	1.3	-11.7	-5.1	...	1.1
	1998	6.6	3.8	-4.5	4.1	2.4	...
<b>Gross Profit Margin</b>	1996	...	30.6	...	...	29.1	...
	1997	...	23.0	...	23.0	...	16.9
	1998	...	26.9	...	...	23.5	...
<b>Pretax Profit to Assets</b>	1996	...	2.8	...	3.0	2.8	...
	1997	9.2	1.7	-14.9	-6.5	...	2.4
	1998	14.0	5.9	-3.3	5.9	5.4	...
<b>Return on Equity</b>	1996	...	6.0	...	...	...	...
	1997	...	7.4	...	...	...	...
	1998	...	10.7	...	...	10.7	...
<b>Liabilities to Assets</b>	1996	...	0.54	...	0.83	0.54	...
	1997	0.51	0.83	1.32	0.98	...	0.69
	1998	...	0.81	...	...	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>		
	1996-97		1.0		-7.0		
	1997-98		12.4		13.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>		<b>Loss</b>		
	1996		76.2		23.8		
	1997		58.3		41.7		
	1998		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: 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 (1997):	573							
Net Profit Margin	1996	4.6	1.1	-4.2	-0.6	2.0	1.5	
	1997	5.3	1.4	-2.1	1.2	1.8	2.2	
	1998	6.4	1.9	-1.4	1.7	2.1	3.1	
Pretax Profit Margin	1996	5.4	1.4	-3.6	0.3	2.5	2.0	
	1997	6.3	1.7	-2.1	1.4	2.0	2.7	
	1998	7.6	2.3	-1.1	1.9	2.8	4.2	
Gross Profit Margin	1996	44.3	26.9	15.9	33.1	20.6	21.6	
	1997	46.4	28.3	16.4	34.9	21.2	17.9	
	1998	45.7	28.4	17.7	37.1	21.5	20.1	
Pretax Profit to Assets	1996	15.5	2.8	-11.3	-0.8	6.5	5.1	
	1997	15.8	4.6	-5.7	3.4	6.7	5.4	
	1998	20.1	7.2	-3.7	6.3	8.3	10.4	
Return on Equity	1996	43.7	16.2	-1.2	8.6	22.8	11.4	
	1997	42.9	18.2	1.1	15.4	18.8	17.3	
	1998	43.4	20.6	4.8	21.9	20.2	15.8	
Liabilities to Assets	1996	0.42	0.80	1.01	0.87	0.69	0.66	
	1997	0.51	0.82	1.02	0.88	0.74	0.71	
	1998	0.47	0.78	1.01	0.84	0.71	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								
		1996-97			8.6			8.5
		1997-98			11.2			11.4
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>		<b>Loss</b>	
		1996			59.9		40.1	
		1997			63.9		36.1	
		1998			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: 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 (1997):	120						
<b>Net Profit Margin</b>	1996	3.4	0.9	-7.1	1.1	0.1	1.9
	1997	4.1	0.7	-6.7	-1.2	1.2	2.4
	1998	6.1	2.2	-0.8	2.2	2.1	2.2
<b>Pretax Profit Margin</b>	1996	4.7	1.1	-6.3	2.2	0.2	2.6
	1997	5.1	0.9	-6.5	-1.2	1.7	3.0
	1998	7.2	2.9	-0.8	3.2	2.6	2.8
<b>Gross Profit Margin</b>	1996	38.0	23.5	13.6	27.4	21.3	22.8
	1997	38.2	26.0	14.5	31.7	23.7	22.2
	1998	39.7	27.2	18.0	37.1	22.7	23.0
<b>Pretax Profit to Assets</b>	1996	9.1	1.8	-19.1	2.4	0.4	6.3
	1997	9.9	1.5	-13.2	-2.0	3.4	6.1
	1998	14.6	4.0	-1.4	2.9	5.3	6.6
<b>Return on Equity</b>	1996	35.1	8.5	-8.2	25.0	4.0	8.5
	1997	26.2	8.6	-4.4	-2.2	9.4	15.5
	1998	36.9	11.4	-0.4	36.7	7.4	19.4
<b>Liabilities to Assets</b>	1996	0.41	0.76	1.02	0.93	0.66	0.57
	1997	0.41	0.79	1.03	0.95	0.63	0.63
	1998	0.51	0.73	0.93	0.92	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>			
	1996-97	-4.6		0.6			
	1997-98	14.4		8.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	60.5		39.5			
	1997	64.0		36.0			
	1998	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: 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 (1997):	53						
Net Profit Margin	1996	6.8	1.9	-3.2	2.8	1.9	2.0
	1997	6.1	2.3	-0.6	2.3	2.3	2.6
	1998	9.1	1.4	-2.1	1.1	1.6	2.9
Pretax Profit Margin	1996	8.4	2.8	-3.2	3.3	2.4	2.4
	1997	6.9	3.1	-0.5	2.3	3.2	3.0
	1998	11.6	2.0	-2.1	2.3	2.0	4.0
Gross Profit Margin	1996	41.8	30.7	18.3	41.8	23.3	15.7
	1997	37.9	29.0	20.5	36.9	26.2	19.7
	1998	50.2	33.9	27.7	43.5	33.9	18.9
Pretax Profit to Assets	1996	13.5	2.8	-4.0	1.8	5.1	4.5
	1997	15.6	6.7	-0.6	3.0	7.1	8.8
	1998	16.0	4.1	-2.4	4.8	3.4	7.3
Return on Equity	1996	27.9	11.4	-8.4	2.7	14.2	6.8
	1997	25.6	14.7	-0.6	18.3	13.9	18.0
	1998	33.4	11.6	3.9	...	11.6	...
Liabilities to Assets	1996	0.42	0.68	0.92	0.71	0.65	0.75
	1997	0.52	0.82	1.00	0.97	0.71	0.63
	1998	0.32	0.78	1.02	1.02	0.75	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97	16.6			8.0		
	1997-98	20.7			1.6		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				66.7	33.3	
	1997				69.1	30.9	
	1998				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: 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
Number of firms (1997):	94	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	6.6	1.7	-3.9	-0.7	2.8	2.1
	1997	4.1	1.4	-3.4	-1.7	2.0	2.5
	1998	4.9	1.7	-1.0	0.5	2.9	2.7
Pretax Profit Margin	1996	7.5	1.9	-3.9	-0.7	2.9	3.1
	1997	5.3	1.7	-3.4	-1.7	2.6	3.5
	1998	5.5	2.2	-1.0	0.7	3.5	3.4
Gross Profit Margin	1996	38.2	27.6	17.2	32.0	26.2	25.3
	1997	42.8	25.8	18.1	34.4	23.5	26.0
	1998	43.8	29.4	22.2	39.4	25.8	23.2
Pretax Profit to Assets	1996	13.8	3.8	-5.2	-1.6	6.0	6.2
	1997	10.4	2.6	-6.2	-4.4	6.2	5.9
	1998	13.0	4.3	-2.1	0.9	6.3	6.4
Return on Equity	1996	30.1	8.3	-3.4	-2.8	13.9	20.3
	1997	25.2	12.3	1.2	9.2	12.8	18.6
	1998	29.3	13.3	1.7	6.3	14.9	21.3
Liabilities to Assets	1996	0.43	0.78	0.98	0.89	0.69	0.65
	1997	0.43	0.72	1.06	0.92	0.62	0.71
	1998	0.41	0.73	1.01	0.89	0.64	0.80
<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>			
	1996-97	7.2		8.6			
	1997-98	14.6		13.2			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			68.7	31.3		
	1997			67.6	32.4		
	1998			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	27						
<b>Net Profit Margin</b>	1996	6.7	2.6	-6.5	-5.8	3.0	0.9
	1997	13.1	4.3	0.1	5.4	3.7	2.0
	1998	10.1	3.4	-2.0	8.8	2.5	...
<b>Pretax Profit Margin</b>	1996	7.5	3.3	-6.5	-5.8	3.9	1.1
	1997	16.0	5.0	0.1	5.4	4.8	2.5
	1998	12.0	4.5	-2.0	10.5	2.5	...
<b>Gross Profit Margin</b>	1996	...	23.1	...	...	21.6	25.0
	1997	48.2	26.2	18.4	...	23.2	25.8
	1998	...	27.8	...	...	23.1	...
<b>Pretax Profit to Assets</b>	1996	12.4	5.0	-4.7	-4.4	5.2	2.7
	1997	16.5	8.2	0.0	6.9	10.3	6.5
	1998	21.5	8.6	-1.7	15.1	3.0	...
<b>Return on Equity</b>	1996	...	10.6	...	...	...	4.9
	1997	47.6	15.9	5.9	...	16.5	9.4
	1998	...	14.7	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.20	0.48	0.95	0.15	0.70	0.64
	1997	0.32	0.60	0.90	0.66	0.41	0.65
	1998	0.33	0.67	0.98	0.75	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>	1996-97	5.9			3.2		
	1997-98	-11.6			4.8		
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				74.1	25.9	
	1997				82.4	17.6	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	38						
<b>Net Profit Margin</b>	1996	6.0	0.6	-4.3	0.1	1.8	...
	1997	5.2	1.2	-4.8	-0.2	1.2	...
	1998	8.0	1.3	-10.0	-1.1	1.6	-1.6
<b>Pretax Profit Margin</b>	1996	7.2	0.9	-4.3	0.2	2.0	...
	1997	6.5	1.4	-4.8	-0.2	1.7	...
	1998	10.5	1.5	-10.0	-1.1	2.4	-1.6
<b>Gross Profit Margin</b>	1996	30.3	21.2	13.6	23.5	20.0	...
	1997	31.4	24.7	16.1	27.1	23.1	...
	1998	41.3	30.6	19.6	39.1	22.9	13.9
<b>Pretax Profit to Assets</b>	1996	14.2	0.4	-5.0	-0.1	2.8	...
	1997	9.2	2.0	-7.6	0.0	3.2	...
	1998	9.5	2.4	-15.1	-0.1	4.9	-2.5
<b>Return on Equity</b>	1996	24.2	-0.7	-12.0	-15.3	8.1	...
	1997	24.2	4.0	-10.0	0.2	4.9	...
	1998	52.8	7.9	-7.0	3.4	13.4	...
<b>Liabilities to Assets</b>	1996	0.39	0.60	0.88	0.81	0.56	...
	1997	0.37	0.73	0.86	0.74	0.71	...
	1998	0.35	0.65	0.94	0.69	0.61	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>	
	1996-97			3.7		...	
	1997-98			0.8		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			57.1		42.9	
	1997			61.4		38.6	
	1998			55.6		44.4	

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



## SICE: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	144						
Net Profit Margin	1996	5.9	1.9	-2.0	1.4	3.0	...
	1997	5.6	2.1	-1.0	1.3	3.5	...
	1998	5.1	1.1	-1.8	1.1	1.5	...
Pretax Profit Margin	1996	7.3	2.3	-2.0	1.6	3.0	...
	1997	6.8	2.3	-0.8	1.4	4.4	...
	1998	6.1	1.6	-1.4	1.6	1.9	...
Gross Profit Margin	1996	40.3	25.6	17.2	28.3	19.8	...
	1997	39.5	25.0	17.8	33.3	20.1	...
	1998	42.0	24.9	18.6	38.6	21.3	...
Pretax Profit to Assets	1996	9.4	3.0	-2.4	1.7	3.7	...
	1997	8.5	3.2	-0.5	1.6	4.6	...
	1998	7.7	2.1	-1.7	1.7	2.1	...
Return on Equity	1996	21.2	6.1	-0.6	3.4	9.7	...
	1997	16.9	5.0	0.5	2.5	13.3	...
	1998	15.9	4.3	-0.4	2.8	6.6	...
Liabilities to Assets	1996	0.33	0.68	0.99	0.69	0.55	...
	1997	0.30	0.59	0.95	0.59	0.59	...
	1998	0.29	0.59	0.93	0.68	0.53	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				5.3	27.9	
	1997-98				-1.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.5	31.5	
	1997				72.1	27.9	
	1998				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: 2496 Foundation Garment 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 (1997):	...						
<b>Net Profit Margin</b>	1996	...	-0.6	...	...	...	...
	1997	...	0.6	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	0.6	...	...	...	...
	1998	...	...	...	...	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	-2.8	...	...	...	...
	1997	...	0.9	...	...	...	...
	1998	...	...	...	...	...	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<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>			
	1996-97		35.7	...			
	1997-98		...	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		54.5	45.5			
	1997		66.7	33.3			
	1998		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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	345						
Net Profit Margin	1996	4.1	0.7	-4.1	-0.3	1.1	2.1
	1997	4.9	1.1	-3.9	-0.2	1.9	2.2
	1998	5.7	2.6	-1.6	1.3	2.9	2.3
Pretax Profit Margin	1996	5.2	1.0	-3.7	0.3	1.2	2.6
	1997	6.2	1.3	-3.7	0.6	2.4	2.7
	1998	7.3	3.3	-1.4	2.3	4.1	2.7
Gross Profit Margin	1996	39.0	27.6	17.6	33.3	23.6	24.5
	1997	40.1	27.9	19.6	33.2	25.2	26.3
	1998	41.4	28.6	20.1	33.9	24.5	27.5
Pretax Profit to Assets	1996	11.7	2.0	-7.5	0.2	3.5	6.8
	1997	13.8	3.9	-6.2	0.4	5.1	6.3
	1998	19.1	7.0	-2.8	4.0	9.0	6.7
Return on Equity	1996	26.4	6.4	-6.6	3.1	7.2	12.3
	1997	31.8	12.8	0.4	11.8	13.2	14.2
	1998	42.7	20.3	3.0	8.3	24.6	15.0
Liabilities to Assets	1996	0.41	0.70	0.99	0.77	0.67	0.58
	1997	0.44	0.75	1.00	0.86	0.66	0.57
	1998	0.44	0.73	0.97	0.83	0.68	0.60
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			9.9		
		1997-98			12.4		
					8.3		
					-2.1		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			61.6		38.4
		1997			63.8		36.2
		1998			70.2		29.8

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

## SICE: 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
Number of firms (1997):	69	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.2	0.1	-7.3	-0.7	1.2	1.5
	1997	5.7	2.1	-2.0	2.4	1.7	2.9
	1998	8.5	2.1	-0.5	1.3	2.5	3.5
Pretax Profit Margin	1996	5.0	0.1	-7.3	-0.7	1.5	1.5
	1997	6.9	1.9	-1.8	2.8	1.6	3.3
	1998	10.8	2.3	-0.5	1.3	3.6	4.3
Gross Profit Margin	1996	35.6	21.0	9.0	27.1	14.8	10.4
	1997	30.4	15.0	9.5	26.6	12.5	9.7
	1998	31.7	24.4	11.6	31.3	20.1	10.0
Pretax Profit to Assets	1996	10.3	0.0	-12.2	-2.0	2.0	2.8
	1997	19.2	7.0	-1.0	7.7	6.4	7.4
	1998	19.9	5.4	-2.4	2.5	7.7	14.3
Return on Equity	1996	38.0	6.7	-25.7	0.3	14.7	...
	1997	45.6	17.2	-1.6	35.0	13.8	27.8
	1998	41.7	13.6	-1.3	5.0	14.0	38.4
Liabilities to Assets	1996	0.52	0.80	0.96	0.87	0.71	0.77
	1997	0.56	0.80	1.00	0.75	0.81	0.68
	1998	0.41	0.73	0.85	0.79	0.73	0.68
<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>		
	1996-97	28.5			3.6		
	1997-98	21.9			-6.9		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				54.2	45.8	
	1997				71.3	28.8	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	692						
Net Profit Margin	1996	7.2	2.4	-3.8	0.4	3.4	2.6
	1997	8.6	3.5	-2.0	1.3	4.1	4.0
	1998	7.6	3.1	-3.3	0.3	3.8	3.7
Pretax Profit Margin	1996	8.6	3.2	-2.7	0.9	4.3	2.9
	1997	10.2	4.0	-1.9	1.6	4.9	5.1
	1998	9.6	3.5	-3.3	0.5	5.0	4.8
Gross Profit Margin	1996	46.3	25.4	15.4	40.1	22.0	14.6
	1997	44.3	24.8	14.8	40.0	22.8	16.7
	1998	44.4	25.8	15.1	41.6	23.0	15.5
Pretax Profit to Assets	1996	14.3	4.6	-4.2	0.4	7.0	5.3
	1997	15.1	5.8	-2.7	0.8	8.5	9.4
	1998	15.5	5.3	-4.1	0.4	7.5	8.9
Return on Equity	1996	24.9	12.7	0.8	5.9	15.1	12.4
	1997	32.3	15.0	2.4	8.7	16.6	22.2
	1998	32.5	12.3	3.5	9.9	14.0	15.5
Liabilities to Assets	1996	0.35	0.64	0.94	0.79	0.58	0.62
	1997	0.35	0.65	0.94	0.74	0.61	0.62
	1998	0.41	0.70	0.94	0.83	0.67	0.62
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		15.7	22.4			
1997-98		12.3	1.3				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		69.5	30.5			
	1997		72.8	27.2			
	1998		72.3	27.7			

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

## SICE: 2521 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	23						
<b>Net Profit Margin</b>	1996	14.0	3.5	0.7	1.7	4.0	1.1
	1997	9.7	2.9	-6.9	...	4.0	2.2
	1998	13.1	5.3	1.2	5.6	5.3	2.3
<b>Pretax Profit Margin</b>	1996	19.0	4.1	0.7	1.7	4.1	1.4
	1997	12.8	4.0	-6.9	...	5.1	2.8
	1998	16.5	6.5	1.7	5.6	7.6	2.7
<b>Gross Profit Margin</b>	1996	...	23.2	...	...	23.2	12.9
	1997	35.5	24.1	20.1	...	24.1	13.1
	1998	33.9	23.1	16.6	...	21.5	11.9
<b>Pretax Profit to Assets</b>	1996	25.2	6.6	0.6	2.0	13.1	3.2
	1997	18.2	9.2	-4.2	...	14.0	7.7
	1998	27.0	16.1	3.4	10.1	19.5	7.6
<b>Return on Equity</b>	1996	...	20.7	...	...	20.7	10.5
	1997	59.8	25.6	4.8	...	32.3	13.8
	1998	43.7	27.6	20.0	...	36.2	14.3
<b>Liabilities to Assets</b>	1996	0.36	0.73	0.91	...	0.73	0.59
	1997	0.54	0.71	0.94	...	0.71	0.51
	1998	0.36	0.65	0.87	0.67	0.65	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>		
	1996-97	22.8			16.3		
	1997-98	21.2			11.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.6	29.4	
	1997				67.5	32.5	
	1998				85.7	14.3	

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

## SICE: 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 (1997):	96						
Net Profit Margin	1996	4.9	2.1	-0.8	1.2	2.3	-0.8
	1997	3.6	0.3	-5.8	-3.1	1.5	0.8
	1998	5.6	2.5	-2.5	3.3	1.9	0.4
Pretax Profit Margin	1996	6.2	2.7	0.4	2.6	2.7	-0.8
	1997	4.7	0.9	-4.7	-0.6	2.0	0.8
	1998	6.0	2.7	-2.4	3.3	2.3	0.8
Gross Profit Margin	1996	31.8	23.0	15.3	26.6	22.1	16.0
	1997	29.8	21.0	14.8	20.7	21.5	14.9
	1998	34.0	24.6	17.0	31.4	22.0	15.9
Pretax Profit to Assets	1996	13.5	4.7	-0.5	3.0	6.3	-1.4
	1997	9.4	1.4	-8.6	-3.2	3.8	2.5
	1998	16.6	4.3	-6.0	3.9	4.8	1.5
Return on Equity	1996	39.8	13.9	3.2	10.5	14.6	-1.7
	1997	22.9	6.8	-6.1	4.7	9.4	18.6
	1998	26.6	10.9	-6.1	9.0	11.5	0.7
Liabilities to Assets	1996	0.42	0.75	1.01	0.85	0.71	0.81
	1997	0.43	0.76	1.01	0.89	0.72	0.79
	1998	0.47	0.78	1.01	0.94	0.72	0.83
					Firms with revenue between		
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1996-97				12.7	47.9	
	1997-98				7.2	-0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				73.0	27.0	
	1997				56.4	43.6	
	1998				65.8	34.2	

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

## SICE: 2542 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 (1997):	575						
<b>Net Profit Margin</b>	1996	3.7	0.2	-4.0	-0.6	0.6	1.9
	1997	5.4	1.7	-3.1	1.0	2.1	2.5
	1998	6.3	2.4	-0.7	1.9	3.3	3.2
<b>Pretax Profit Margin</b>	1996	4.3	0.4	-4.0	-0.5	0.7	2.6
	1997	6.3	1.9	-3.0	1.4	2.4	3.6
	1998	7.7	2.8	-0.6	2.0	3.7	4.1
<b>Gross Profit Margin</b>	1996	35.8	25.2	17.7	29.5	23.6	26.0
	1997	37.2	25.8	18.9	30.6	23.6	25.6
	1998	40.3	27.4	19.6	32.3	25.8	26.1
<b>Pretax Profit to Assets</b>	1996	9.9	0.5	-9.2	-0.8	1.8	5.9
	1997	15.5	4.8	-5.9	2.8	6.3	9.3
	1998	17.3	6.4	-1.4	4.6	9.0	12.7
<b>Return on Equity</b>	1996	21.2	4.3	-8.3	1.0	8.9	15.8
	1997	31.9	16.7	1.4	13.2	18.2	12.9
	1998	33.5	16.6	3.9	13.2	21.1	23.6
<b>Liabilities to Assets</b>	1996	0.46	0.76	1.03	0.82	0.73	0.66
	1997	0.52	0.78	1.03	0.84	0.72	0.66
	1998	0.47	0.72	0.97	0.75	0.70	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>			
	1996-97	13.7		21.1			
	1997-98	12.5		17.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	55.0		45.0			
	1997	66.0		34.0			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	312						
<b>Net Profit Margin</b>	1996	3.7	1.0	-3.0	-1.3	1.4	1.6
	1997	5.0	1.4	-2.1	0.9	1.5	2.0
	1998	5.0	1.5	-1.6	0.6	1.9	1.5
<b>Pretax Profit Margin</b>	1996	4.5	1.1	-2.8	-0.9	1.8	2.2
	1997	5.4	1.6	-2.1	0.7	1.9	2.6
	1998	5.9	1.6	-1.6	0.6	2.4	1.8
<b>Gross Profit Margin</b>	1996	34.5	23.0	15.6	27.9	21.8	22.0
	1997	35.4	23.3	17.1	32.0	21.7	21.1
	1998	34.4	23.3	16.5	28.7	21.3	22.8
<b>Pretax Profit to Assets</b>	1996	9.7	2.3	-6.3	-1.1	3.2	6.2
	1997	12.5	3.1	-4.1	1.0	4.2	6.1
	1998	12.5	3.8	-3.3	0.6	5.2	4.8
<b>Return on Equity</b>	1996	18.5	5.9	-6.2	-0.3	7.3	10.4
	1997	25.5	9.7	-3.4	6.2	10.8	15.8
	1998	25.0	11.2	-1.6	6.3	13.0	9.7
<b>Liabilities to Assets</b>	1996	0.36	0.62	0.90	0.75	0.60	0.57
	1997	0.43	0.70	0.99	0.87	0.60	0.59
	1998	0.40	0.67	0.98	0.79	0.63	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>	1996-97				11.7	15.2	
	1997-98				4.8	13.7	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				61.4	38.6	
	1997				65.9	34.1	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	413						
<b>Net Profit Margin</b>	1996	4.9	1.3	-1.8	0.8	1.5	2.0
	1997	5.8	2.3	-0.5	1.0	2.7	2.3
	1998	6.7	2.9	-0.2	2.4	3.0	1.9
<b>Pretax Profit Margin</b>	1996	5.8	1.5	-1.5	0.9	1.7	2.3
	1997	6.7	2.6	-0.4	1.1	3.2	2.6
	1998	7.8	3.5	0.0	2.6	3.7	2.4
<b>Gross Profit Margin</b>	1996	36.6	24.6	16.6	30.0	23.0	18.6
	1997	35.8	24.5	18.0	32.7	22.9	19.7
	1998	39.4	26.2	17.9	35.1	24.9	19.1
<b>Pretax Profit to Assets</b>	1996	11.5	2.9	-2.8	1.5	4.0	5.7
	1997	15.4	5.3	-0.9	2.1	7.8	7.5
	1998	16.9	7.7	-0.1	4.6	9.1	6.5
<b>Return on Equity</b>	1996	25.7	9.4	-2.0	6.5	9.7	10.5
	1997	34.4	15.6	3.0	9.1	17.4	19.1
	1998	36.8	18.7	5.0	15.4	19.8	17.8
<b>Liabilities to Assets</b>	1996	0.45	0.75	0.98	0.86	0.71	0.67
	1997	0.53	0.79	1.00	0.90	0.72	0.70
	1998	0.50	0.77	0.96	0.83	0.70	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>			
	1996-97	24.1		30.8			
	1997-98	14.4		15.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	66.5		33.5			
	1997	74.8		25.2			
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	192						
Net Profit Margin	1996	6.4	2.6	-0.5	0.2	3.4	1.9
	1997	5.9	2.5	-0.3	0.7	2.9	2.2
	1998	7.4	3.4	0.7	3.8	3.3	2.1
Pretax Profit Margin	1996	8.1	3.4	-0.3	1.2	4.0	2.5
	1997	7.0	3.1	-0.1	1.3	3.6	2.8
	1998	9.5	4.0	1.0	4.3	4.0	3.0
Gross Profit Margin	1996	36.9	24.4	17.9	34.4	21.1	19.9
	1997	39.3	24.4	16.7	36.1	22.1	14.5
	1998	36.2	24.4	17.2	35.6	22.1	15.8
Pretax Profit to Assets	1996	15.8	7.1	-0.8	0.1	9.3	5.7
	1997	15.5	6.3	-0.9	3.0	7.7	7.5
	1998	19.2	9.3	2.1	9.5	9.3	6.6
Return on Equity	1996	31.5	15.3	1.2	4.8	17.3	14.6
	1997	33.0	15.7	6.1	11.9	16.1	15.7
	1998	31.6	19.9	4.8	20.4	19.7	14.1
Liabilities to Assets	1996	0.41	0.66	0.89	0.69	0.63	0.53
	1997	0.42	0.67	0.93	0.91	0.62	0.48
	1998	0.37	0.65	0.90	0.78	0.58	0.59
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		10.4	-0.3			
1997-98		15.5	8.6				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		72.6	27.4			
	1997		75.1	24.9			
	1998		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: 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 (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	30						
<b>Net Profit Margin</b>	1996	7.7	2.1	-1.2	2.7	1.3	...
	1997	7.3	2.4	-2.7	1.7	3.6	...
	1998	7.5	2.4	0.3	2.5	2.2	...
<b>Pretax Profit Margin</b>	1996	8.9	2.2	-1.2	2.7	1.3	...
	1997	8.9	3.0	-2.3	2.2	4.1	...
	1998	8.8	2.8	0.5	2.5	2.9	...
<b>Gross Profit Margin</b>	1996	34.3	26.2	21.8	...	26.1	...
	1997	36.4	27.2	22.0	36.4	23.8	...
	1998	38.4	29.7	24.4	39.2	25.2	...
<b>Pretax Profit to Assets</b>	1996	7.6	2.6	-1.0	2.4	2.6	...
	1997	8.3	4.9	-3.7	1.8	6.3	...
	1998	7.4	3.4	0.9	3.4	3.6	...
<b>Return on Equity</b>	1996	16.6	6.3	-1.9	2.7	9.0	...
	1997	17.2	7.8	-11.2	7.8	7.7	...
	1998	24.6	8.3	1.6	9.3	6.6	...
<b>Liabilities to Assets</b>	1996	0.25	0.64	0.96	0.73	0.55	...
	1997	0.25	0.67	0.93	0.69	0.60	...
	1998	0.21	0.66	0.92	0.66	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>			
	1996-97	9.1		12.0			
	1997-98	2.8		12.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	73.3		26.7			
	1997	66.7		33.3			
	1998	84.0		16.0			

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 (1997):	53						
Net Profit Margin	1996	7.8	3.0	-5.2	0.8	4.2	1.2
	1997	12.0	4.5	-1.6	0.9	4.7	1.1
	1998	10.0	5.8	-0.5	2.7	6.1	2.6
Pretax Profit Margin	1996	9.3	4.0	-5.2	1.2	4.7	1.2
	1997	14.3	5.4	-0.6	4.5	5.6	1.2
	1998	14.5	6.2	-0.5	2.6	7.2	3.4
Gross Profit Margin	1996	38.3	23.3	18.6	...	23.1	12.7
	1997	40.0	28.8	21.3	33.3	26.8	14.1
	1998	54.5	30.6	21.1	28.9	31.9	18.0
Pretax Profit to Assets	1996	15.5	6.5	-6.3	0.6	9.1	1.4
	1997	19.6	6.9	-1.8	1.7	10.6	2.4
	1998	24.2	10.9	-1.5	2.0	16.1	8.0
Return on Equity	1996	29.9	13.3	3.1	...	18.3	2.6
	1997	36.6	10.3	-2.4	4.7	15.7	11.1
	1998	40.6	20.4	11.3	...	21.7	17.9
Liabilities to Assets	1996	0.34	0.60	0.94	0.89	0.58	0.66
	1997	0.43	0.58	0.85	0.55	0.59	0.80
	1998	0.43	0.70	1.00	0.84	0.66	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				25.8	19.6	
	1997-98				31.3	18.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				66.7	33.3	
	1997				72.6	27.4	
	1998				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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
<b>Net Profit Margin</b>	1996	...	0.0	...	...	1.5	...
	1997	...	-0.2	...	-1.2	0.1	...
	1998	...	2.5	...	...	3.3	...
<b>Pretax Profit Margin</b>	1996	...	0.2	...	...	1.9	...
	1997	...	-0.2	...	-1.2	0.1	...
	1998	...	3.2	...	...	4.5	...
<b>Gross Profit Margin</b>	1996	...	21.5	...	...	21.9	...
	1997	...	20.0	...	...	20.0	...
	1998	...	25.8	...	...	23.1	...
<b>Pretax Profit to Assets</b>	1996	...	0.1	...	...	2.9	...
	1997	...	-0.1	...	-4.3	0.6	...
	1998	...	7.5	...	...	7.8	...
<b>Return on Equity</b>	1996	...	3.3	...	...	4.9	...
	1997	...	-2.8	...	...	...	...
	1998	...	16.4	...	...	17.4	...
<b>Liabilities to Assets</b>	1996	...	0.48	...	...	0.40	...
	1997	...	0.59	...	0.65	0.47	...
	1998	...	0.72	...	...	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>		
	1996-97			22.6	...		
	1997-98			11.1	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			53.3	46.7		
	1997			52.6	47.4		
	1998			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: 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 (1997):	388						
<b>Net Profit Margin</b>	1996	5.6	1.3	-3.9	-0.3	2.4	3.7
	1997	7.9	2.3	-1.8	1.6	3.0	2.3
	1998	8.2	2.7	-1.7	1.6	3.5	3.7
<b>Pretax Profit Margin</b>	1996	6.7	1.4	-3.6	0.3	3.0	4.1
	1997	9.0	2.6	-1.7	1.6	3.4	2.7
	1998	10.2	2.9	-1.5	2.1	4.3	4.6
<b>Gross Profit Margin</b>	1996	45.0	30.6	21.9	39.1	24.3	21.1
	1997	48.2	33.3	21.3	42.1	24.1	19.0
	1998	43.5	30.7	19.6	35.8	25.3	25.4
<b>Pretax Profit to Assets</b>	1996	13.6	2.4	-8.6	-0.2	6.2	8.8
	1997	17.7	5.1	-3.3	3.3	7.7	7.8
	1998	17.2	5.3	-2.7	2.9	8.6	9.6
<b>Return on Equity</b>	1996	31.0	11.9	-1.8	5.1	16.5	14.9
	1997	36.2	12.5	1.2	10.7	17.2	23.5
	1998	40.5	17.3	3.3	8.1	19.3	24.9
<b>Liabilities to Assets</b>	1996	0.43	0.79	1.08	0.92	0.64	0.60
	1997	0.44	0.78	1.02	0.85	0.72	0.68
	1998	0.48	0.79	1.02	0.87	0.65	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>	1996-97			14.3			15.7
	1997-98			13.0			1.0
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			60.4			39.6
	1997			67.7			32.3
	1998			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: 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
Number of firms (1997):	738	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.7	0.8	-4.8	-0.2	1.7	2.1
	1997	5.5	1.7	-2.6	0.9	2.8	3.0
	1998	6.1	2.4	-2.6	1.7	2.8	2.6
Pretax Profit Margin	1996	5.5	0.9	-4.8	0.3	2.0	2.5
	1997	6.6	2.1	-2.4	1.1	3.3	3.7
	1998	7.5	2.9	-1.9	1.7	3.5	3.3
Gross Profit Margin	1996	39.4	25.7	17.0	29.8	23.6	21.6
	1997	40.6	27.5	18.5	33.4	24.6	23.3
	1998	44.8	29.6	19.3	38.0	24.0	22.2
Pretax Profit to Assets	1996	12.3	1.5	-9.7	-0.2	4.8	5.3
	1997	16.3	4.5	-4.4	2.2	7.2	6.1
	1998	16.5	6.1	-4.4	4.1	7.9	8.1
Return on Equity	1996	25.6	9.6	-2.6	6.4	12.9	13.7
	1997	37.9	17.3	3.5	12.5	19.7	19.3
	1998	39.9	20.3	5.0	20.7	19.8	14.8
Liabilities to Assets	1996	0.51	0.77	1.04	0.87	0.69	0.61
	1997	0.54	0.80	1.04	0.87	0.73	0.61
	1998	0.53	0.82	1.04	0.86	0.76	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>		
	1996-97	12.3			8.5		
	1997-98	14.7			18.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	59.9			40.1		
	1997	67.8			32.2		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%				
Number of firms (1997):	121							
Net Profit Margin	1996	4.2	0.6	-3.0	0.9	0.4	2.0	
	1997	3.7	0.7	-0.9	0.6	1.1	2.0	
	1998	3.7	1.5	-1.1	0.6	1.7	2.2	
Pretax Profit Margin	1996	5.0	0.7	-2.6	1.0	0.7	2.9	
	1997	4.1	0.9	-0.9	0.5	1.1	2.7	
	1998	4.6	1.5	-0.8	0.7	2.0	2.9	
Gross Profit Margin	1996	38.3	25.4	18.1	35.9	22.0	11.2	
	1997	40.1	26.1	17.6	40.2	20.6	16.3	
	1998	38.4	24.0	15.5	38.3	19.6	18.5	
Pretax Profit to Assets	1996	11.5	1.7	-5.1	1.9	1.3	7.2	
	1997	8.2	2.3	-2.9	1.0	3.2	7.9	
	1998	14.2	3.8	-2.3	1.9	5.7	7.8	
Return on Equity	1996	22.3	8.9	-4.6	10.3	3.4	...	
	1997	27.0	13.4	1.2	13.7	13.4	14.4	
	1998	32.6	13.8	-0.6	7.1	19.5	11.5	
Liabilities to Assets	1996	0.53	0.80	1.04	0.69	0.80	0.60	
	1997	0.57	0.92	1.14	1.00	0.86	0.59	
	1998	0.54	0.79	0.99	0.82	0.79	0.56	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1996-97			14.0			0.2
		1997-98			11.6			5.1
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
		1996			58.6			41.4
		1997			67.6			32.4
		1998			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: 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 (1997):	95						
<b>Net Profit Margin</b>	1996	3.8	0.2	-4.4	-1.6	0.7	2.1
	1997	4.6	0.8	-3.9	-0.4	2.2	2.1
	1998	5.9	2.7	-1.0	1.1	3.3	...
<b>Pretax Profit Margin</b>	1996	4.2	0.2	-4.4	-1.6	0.9	2.9
	1997	6.1	0.8	-3.9	-0.4	2.5	2.5
	1998	7.1	3.2	-1.0	1.1	3.6	...
<b>Gross Profit Margin</b>	1996	41.4	30.1	18.4	33.4	26.3	19.4
	1997	41.5	29.2	20.4	35.1	26.0	22.7
	1998	43.7	31.4	21.7	33.5	30.4	...
<b>Pretax Profit to Assets</b>	1996	8.3	0.8	-8.9	-3.2	2.5	5.7
	1997	16.1	2.6	-8.1	-0.7	6.0	7.8
	1998	19.4	8.1	-1.1	6.8	8.6	...
<b>Return on Equity</b>	1996	11.2	3.0	-11.2	-1.6	5.6	16.3
	1997	34.1	14.0	-1.3	4.8	14.6	21.0
	1998	57.1	27.1	8.6	9.1	27.4	...
<b>Liabilities to Assets</b>	1996	0.45	0.73	0.99	0.68	0.79	0.72
	1997	0.40	0.74	1.01	0.79	0.69	0.73
	1998	0.51	0.76	1.00	0.84	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>		
	1996-97	13.4			10.1		
	1997-98	23.2			5.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	57.9			42.1		
	1997	59.4			40.6		
	1998	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: 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	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	44						
<b>Net Profit Margin</b>	1996	4.3	2.5	-0.1	0.9	2.6	4.7
	1997	5.7	2.6	-0.2	-0.1	3.0	2.6
	1998	9.4	3.0	-0.3	3.6	3.0	1.5
<b>Pretax Profit Margin</b>	1996	5.6	3.3	-0.1	0.9	3.5	9.4
	1997	7.3	3.0	0.4	0.5	3.7	3.3
	1998	12.2	3.9	-0.3	4.8	3.9	2.2
<b>Gross Profit Margin</b>	1996	35.1	26.1	18.7	...	25.1	29.2
	1997	34.0	26.5	17.9	28.6	26.0	24.3
	1998	36.0	28.5	17.0	35.6	25.9	28.8
<b>Pretax Profit to Assets</b>	1996	22.1	5.9	-1.0	1.3	6.5	14.7
	1997	19.6	6.3	0.4	0.1	8.0	6.9
	1998	27.1	7.5	-0.3	6.8	7.5	6.6
<b>Return on Equity</b>	1996	42.1	15.3	4.2	...	15.3	29.2
	1997	51.7	23.7	7.6	...	25.4	15.1
	1998	75.0	25.9	6.0	25.9	28.2	23.7
<b>Liabilities to Assets</b>	1996	0.59	0.79	0.92	...	0.78	0.66
	1997	0.54	0.68	0.84	0.52	0.68	0.58
	1998	0.51	0.74	0.98	0.62	0.81	0.79
<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>	1996-97					22.0	
	1997-98					14.6	
						16.6	
						11.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			83.0		17.0	
	1997			80.0		20.0	
	1998			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: 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 (1997):	80						
<b>Net Profit Margin</b>	1996	5.7	1.7	-2.5	0.0	2.1	1.3
	1997	8.3	3.3	0.3	6.6	2.1	1.5
	1998	6.4	2.3	-0.3	1.9	2.5	3.9
<b>Pretax Profit Margin</b>	1996	7.2	2.0	-2.0	0.5	2.6	1.6
	1997	10.5	4.1	1.2	9.1	2.7	2.0
	1998	8.1	2.7	-0.3	2.1	3.0	5.1
<b>Gross Profit Margin</b>	1996	35.7	25.2	20.7	22.9	25.4	28.6
	1997	36.4	27.6	17.4	31.3	27.1	20.8
	1998	35.7	28.1	18.5	28.2	28.0	23.7
<b>Pretax Profit to Assets</b>	1996	16.6	3.4	-5.6	0.2	6.5	4.3
	1997	18.5	8.1	0.8	14.7	7.3	7.0
	1998	18.2	6.9	-0.7	2.1	8.6	13.6
<b>Return on Equity</b>	1996	34.6	9.7	-1.3	1.3	11.8	16.4
	1997	37.0	18.8	6.7	18.0	18.8	29.3
	1998	43.5	20.3	3.5	12.0	21.1	22.4
<b>Liabilities to Assets</b>	1996	0.44	0.73	0.91	0.76	0.68	0.80
	1997	0.42	0.68	0.95	0.67	0.69	0.85
	1998	0.48	0.72	0.90	0.64	0.75	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>			
	1996-97	17.0		17.4			
	1997-98	25.8		1.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.6		34.4			
	1997	79.6		20.4			
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	73						
<b>Net Profit Margin</b>	1996	5.2	1.3	-2.2	-0.8	1.4	1.2
	1997	5.0	1.4	-1.8	1.0	1.7	2.4
	1998	5.6	2.0	-0.5	0.7	4.0	2.7
<b>Pretax Profit Margin</b>	1996	6.0	1.7	-2.0	-0.8	1.9	1.5
	1997	6.4	1.9	-1.5	1.7	2.0	3.2
	1998	7.5	2.7	-0.3	1.3	5.1	2.9
<b>Gross Profit Margin</b>	1996	37.7	27.1	20.8	37.7	26.6	25.6
	1997	40.5	28.6	19.4	36.3	27.6	25.0
	1998	41.9	30.9	22.2	32.8	28.6	26.3
<b>Pretax Profit to Assets</b>	1996	9.1	3.1	-4.3	-1.1	3.9	2.8
	1997	12.0	3.3	-4.1	2.5	4.3	7.8
	1998	14.8	5.1	-0.5	1.8	9.5	8.5
<b>Return on Equity</b>	1996	20.1	7.7	-7.4	2.9	11.1	12.0
	1997	23.7	10.6	-5.4	-1.0	13.5	22.9
	1998	29.4	15.5	3.1	7.0	16.8	25.5
<b>Liabilities to Assets</b>	1996	0.49	0.75	0.97	0.81	0.73	0.74
	1997	0.52	0.74	0.97	0.89	0.71	0.75
	1998	0.42	0.61	0.88	0.65	0.51	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>	1996-97				18.9	22.5	
	1997-98				6.5	14.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				65.8	34.2	
	1997				67.4	32.6	
	1998				76.6	23.4	

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

## SICE: 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 (1997):	209						
<b>Net Profit Margin</b>	1996	4.7	1.0	-2.9	-1.0	1.8	2.5
	1997	6.0	2.0	-0.8	0.3	3.4	2.7
	1998	7.5	3.3	0.4	3.2	3.3	2.6
<b>Pretax Profit Margin</b>	1996	5.3	1.2	-2.9	-1.1	2.3	3.1
	1997	7.6	2.4	-0.7	0.5	4.3	3.6
	1998	9.2	4.2	0.6	3.9	4.2	3.3
<b>Gross Profit Margin</b>	1996	40.7	26.6	18.9	40.7	22.8	24.4
	1997	41.6	26.7	19.7	32.3	25.7	26.4
	1998	43.3	29.2	22.7	36.1	27.1	25.3
<b>Pretax Profit to Assets</b>	1996	13.7	2.7	-4.2	-1.3	5.2	7.1
	1997	17.6	6.2	-1.1	0.4	8.5	7.8
	1998	21.2	8.8	1.1	6.9	9.5	6.8
<b>Return on Equity</b>	1996	32.1	10.7	-2.5	-2.1	13.5	17.8
	1997	36.2	17.6	3.1	8.0	19.8	17.1
	1998	36.9	19.3	4.0	15.3	20.8	22.5
<b>Liabilities to Assets</b>	1996	0.48	0.77	1.00	0.91	0.71	0.73
	1997	0.46	0.68	0.97	0.74	0.68	0.73
	1998	0.45	0.67	0.89	0.68	0.64	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>		
	1996-97	22.5			18.9		
	1997-98	24.6			26.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				68.3	31.7	
	1997				75.4	24.6	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	179						
Net Profit Margin	1996	3.9	1.0	-2.3	0.5	1.3	1.8
	1997	5.1	1.8	-1.5	1.0	2.8	2.3
	1998	5.3	2.1	-0.5	0.9	2.9	3.1
Pretax Profit Margin	1996	5.0	1.3	-2.2	0.9	1.7	2.3
	1997	6.1	2.3	-1.3	1.0	3.4	2.8
	1998	6.6	2.4	-0.3	1.1	3.2	4.1
Gross Profit Margin	1996	44.9	30.3	19.4	39.8	22.5	23.5
	1997	50.0	32.5	20.1	42.2	26.5	24.5
	1998	48.5	32.3	22.4	44.5	27.4	27.5
Pretax Profit to Assets	1996	10.7	2.1	-3.5	0.9	3.8	5.1
	1997	13.1	4.9	-1.7	2.2	7.3	7.5
	1998	11.9	4.9	-1.2	2.1	6.1	9.4
Return on Equity	1996	21.7	11.1	-4.5	3.0	11.7	14.9
	1997	28.7	15.4	3.6	12.1	15.4	18.7
	1998	32.4	16.4	3.7	7.1	20.6	17.7
Liabilities to Assets	1996	0.45	0.78	1.01	0.83	0.73	0.72
	1997	0.43	0.75	0.97	0.80	0.71	0.64
	1998	0.54	0.79	0.96	0.76	0.79	0.66
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1996-97		9.8		4.8	
		1997-98		12.0		7.5	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1996		63.3		36.7	
		1997		72.1		27.9	
		1998		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: 2711 Pulp 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 (1997):	...						
Net Profit Margin	1996	...	-7.6	...	-2.5	...	...
	1997	...	4.6	...	...	...	...
	1998	...	2.3	...	...	...	...
Pretax Profit Margin	1996	...	-7.6	...	-2.5	...	...
	1997	...	5.1	...	...	...	...
	1998	...	3.2	...	...	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	...	-5.4	...	-0.7	...	...
	1997	...	1.5	...	...	...	...
	1998	...	0.8	...	...	...	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	...	0.64	...	0.66	...	...
	1997	...	0.80	...	...	...	...
	1998	...	0.67	...	...	...	...
Sales - % change year over year							
	1996-97		26.2			...	
	1997-98		-6.7			...	
Distribution of Firms by profit and loss - Pretax Profit (%)							
	1996				Profit	Loss	
					60.0	40.0	
	1997				86.7	13.3	
	1998				55.6	44.4	

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



## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
Net Profit Margin	1996	...	6.3	...	...	5.6	...
	1997	9.3	6.4	3.3	8.4	5.4	7.5
	1998	...	4.7	...	...	4.7	...
Pretax Profit Margin	1996	...	6.3	...	...	5.6	...
	1997	12.0	8.7	3.8	10.6	6.9	10.3
	1998	...	6.2	...	...	6.2	...
Gross Profit Margin	1996	...	25.5	...	...	...	...
	1997	...	26.3	...	...	23.2	32.4
	1998	...	24.7	...	...	24.9	...
Pretax Profit to Assets	1996	...	13.8	...	...	9.6	...
	1997	17.6	7.0	3.7	12.4	5.3	10.0
	1998	...	19.7	...	...	19.7	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	31.6	...	...	13.5	16.6
	1998	...	64.2	...	...	57.4	...
Liabilities to Assets	1996	...	0.89	...	...	0.89	...
	1997	0.46	0.80	0.97	0.83	0.73	0.46
	1998	...	0.75	...	...	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-0.6		28.2
	1997-98				30.6		-0.1
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				85.7		14.3
	1997				92.6		7.4
	1998				92.9		7.1

(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: 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 (1997):	19						
<b>Net Profit Margin</b>	1996	6.8	1.0	-4.5	-1.5	1.0	5.4
	1997	16.6	3.4	-2.0	14.8	1.8	1.7
	1998	...	0.5	...	...	0.5	5.0
<b>Pretax Profit Margin</b>	1996	9.2	1.1	-4.5	-4.4	1.2	5.9
	1997	20.4	4.4	-2.0	19.4	2.6	3.8
	1998	...	0.5	...	...	0.5	8.3
<b>Gross Profit Margin</b>	1996	...	27.5	...	...	22.9	...
	1997	43.8	27.6	14.5	...	24.0	...
	1998	...	38.2	...	...	33.9	18.2
<b>Pretax Profit to Assets</b>	1996	29.0	2.3	-4.0	10.5	2.3	15.5
	1997	35.1	17.7	-0.4	22.1	6.8	2.5
	1998	...	0.9	...	...	0.9	11.5
<b>Return on Equity</b>	1996	...	7.2	...	...	...	...
	1997	...	30.6	...	...	...	9.4
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.57	0.84	0.95	...	0.76	0.37
	1997	0.18	0.76	0.98	0.58	0.83	0.30
	1998	...	0.83	...	...	0.99	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>			
	1996-97	37.9		-7.6			
	1997-98	-1.4		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	72.0		28.0			
	1997	66.7		33.3			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	56						
<b>Net Profit Margin</b>	1996	6.6	2.5	-1.9	0.7	3.3	2.8
	1997	5.3	2.0	-0.8	1.5	2.0	2.8
	1998	6.6	4.1	0.7	3.3	4.1	2.4
<b>Pretax Profit Margin</b>	1996	7.7	2.5	-1.9	0.7	4.4	3.3
	1997	6.7	2.3	-0.3	1.1	2.6	3.1
	1998	7.9	4.6	0.9	4.6	4.6	3.4
<b>Gross Profit Margin</b>	1996	43.4	31.2	19.5	42.0	29.1	22.5
	1997	46.2	29.3	18.9	36.5	27.0	23.5
	1998	43.8	36.8	23.6	47.0	32.3	22.0
<b>Pretax Profit to Assets</b>	1996	18.1	5.0	-3.9	0.0	8.1	6.4
	1997	11.4	3.6	-0.8	2.5	6.1	6.2
	1998	14.9	6.9	1.2	6.7	7.2	6.6
<b>Return on Equity</b>	1996	42.9	12.7	-8.8	-9.7	20.2	21.2
	1997	37.9	15.6	3.3	7.2	19.0	15.7
	1998	40.4	19.1	3.3	...	19.0	16.5
<b>Liabilities to Assets</b>	1996	0.40	0.71	0.87	0.74	0.70	0.75
	1997	0.45	0.74	0.93	0.69	0.74	0.76
	1998	0.43	0.84	0.97	0.94	0.71	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>	1996-97				5.3	2.7	
	1997-98				7.7	13.7	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				79.7	20.3	
	1997				77.9	22.1	
	1998				83.1	16.9	

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	46						
<b>Net Profit Margin</b>	1996	6.6	3.0	0.0	1.7	3.1	2.6
	1997	6.7	2.7	-0.2	10.9	2.5	2.5
	1998	7.4	3.3	0.2	2.7	3.5	2.5
<b>Pretax Profit Margin</b>	1996	8.4	3.8	0.7	2.3	4.0	3.4
	1997	9.5	3.6	-0.2	10.9	3.1	3.2
	1998	9.7	3.5	0.4	3.3	4.4	3.3
<b>Gross Profit Margin</b>	1996	38.8	32.3	22.5	...	31.5	29.0
	1997	43.3	32.3	25.3	49.3	31.3	28.7
	1998	43.8	33.1	25.8	37.5	31.8	25.2
<b>Pretax Profit to Assets</b>	1996	19.8	7.0	1.3	3.4	8.5	7.0
	1997	19.6	7.5	-0.7	10.6	7.0	7.5
	1998	20.9	8.3	0.9	7.0	10.5	7.4
<b>Return on Equity</b>	1996	37.4	11.0	1.6	...	17.0	18.4
	1997	26.6	9.9	-3.0	...	12.3	16.2
	1998	36.7	20.2	6.6	18.8	22.2	18.6
<b>Liabilities to Assets</b>	1996	0.37	0.54	0.73	0.58	0.54	0.63
	1997	0.39	0.58	0.86	0.91	0.58	0.69
	1998	0.48	0.62	0.82	0.73	0.61	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>			
	1996-97	0.7		4.2			
	1997-98	5.5		14.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	83.8		16.2			
	1997	81.1		18.9			
	1998	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: 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 (1997):	...						
Net Profit Margin	1996	...	1.6	...	...	1.4	...
	1997	...	1.5	...	...	1.3	1.8
	1998	...	...	...	...	...	1.0
Pretax Profit Margin	1996	...	2.0	...	...	1.7	...
	1997	...	2.0	...	...	1.7	3.0
	1998	...	...	...	...	...	1.4
Gross Profit Margin	1996	...	25.1	...	...	23.8	...
	1997	...	17.7	...	...	17.4	18.3
	1998	...	...	...	...	...	14.0
Pretax Profit to Assets	1996	...	4.8	...	...	4.7	...
	1997	...	4.7	...	...	4.4	8.0
	1998	...	...	...	...	...	4.4
Return on Equity	1996	...	14.4	...	...	12.5	...
	1997	...	11.3	...	...	...	12.4
	1998	...	...	...	...	...	5.1
Liabilities to Assets	1996	...	0.52	...	...	0.55	...
	1997	...	0.66	...	...	0.66	0.60
	1998	...	...	...	...	...	0.58
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				11.6	2.6	
	1997-98				16.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				87.5	12.5	
	1997				93.8	6.3	
	1998				84.6	15.4	

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

## SICE: 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 (1997):	41						
<b>Net Profit Margin</b>	1996	9.1	4.7	0.7	2.1	5.2	3.0
	1997	9.8	3.9	0.8	6.1	3.6	2.4
	1998	6.1	3.4	-1.4	-1.1	3.5	1.9
<b>Pretax Profit Margin</b>	1996	10.2	5.0	0.9	2.3	5.9	3.2
	1997	11.6	4.6	0.9	6.8	4.1	2.7
	1998	7.5	4.7	0.2	-1.1	4.8	2.4
<b>Gross Profit Margin</b>	1996	51.9	33.6	25.0	50.2	33.2	28.8
	1997	54.7	36.3	28.9	39.5	35.2	26.3
	1998	45.6	34.0	22.3	42.2	33.5	23.3
<b>Pretax Profit to Assets</b>	1996	22.2	8.5	1.9	5.9	10.6	8.6
	1997	22.2	8.6	1.3	13.9	8.3	8.3
	1998	19.0	9.1	0.3	-2.4	9.8	6.8
<b>Return on Equity</b>	1996	38.5	27.1	6.6	18.0	27.1	17.7
	1997	52.1	28.1	5.1	21.6	29.3	16.9
	1998	34.7	20.5	-4.2	...	20.8	15.7
<b>Liabilities to Assets</b>	1996	0.34	0.62	0.87	0.72	0.61	0.57
	1997	0.44	0.67	0.85	0.57	0.69	0.67
	1998	0.36	0.64	0.84	0.77	0.61	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>		
	1996-97	4.8			14.4		
	1997-98	6.3			6.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				82.0	18.0	
	1997				79.6	20.4	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	34						
Net Profit Margin	1996	5.2	1.9	-3.8	1.0	2.0	1.9
	1997	5.5	1.8	-1.0	1.1	2.4	1.9
	1998	5.6	2.4	-0.2	3.3	2.4	1.7
Pretax Profit Margin	1996	5.8	2.4	-3.8	1.0	2.5	2.7
	1997	6.0	2.4	-1.0	1.1	3.3	2.6
	1998	5.9	3.3	-0.1	3.3	3.1	2.1
Gross Profit Margin	1996	33.9	25.8	16.6	...	24.7	25.4
	1997	44.1	30.5	20.2	39.2	24.0	25.5
	1998	43.2	32.8	22.4	40.7	31.5	21.3
Pretax Profit to Assets	1996	8.8	3.8	-8.7	2.5	5.6	7.4
	1997	15.0	3.5	-1.8	2.3	6.1	6.1
	1998	13.1	6.2	0.2	6.3	5.9	3.6
Return on Equity	1996	31.6	7.3	0.5	...	19.9	16.8
	1997	31.4	15.8	0.3	14.2	15.8	12.0
	1998	30.1	12.3	1.4	26.3	12.0	8.9
Liabilities to Assets	1996	0.57	0.69	0.88	...	0.69	0.75
	1997	0.43	0.63	0.92	0.57	0.65	0.75
	1998	0.35	0.59	0.89	0.61	0.57	0.70
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					21.7	3.0	
					12.1	2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					77.1	22.9	
					72.3	27.7	
					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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
<b>Net Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	2.5	...	...	2.5	...
	1998	...	...	...	...	...	...
<b>Pretax Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	2.8	...	...	2.5	...
	1998	...	...	...	...	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	...	...	...	...	...
	1997	...	5.2	...	...	5.2	...
	1998	...	...	...	...	...	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	6.5	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	...	...	...	...	...
	1997	...	0.63	...	...	...	...
	1998	...	...	...	...	...	...
<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>			
	1996-97		22.9	...			
	1997-98		27.0	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		75.0	25.0			
	1997		76.9	23.1			
	1998		87.5	12.5			

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



SICE: 2799 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	150						
<b>Net Profit Margin</b>	1996	7.7	2.5	-2.2	0.6	3.3	3.9
	1997	8.7	2.7	-3.4	0.4	4.1	3.4
	1998	11.3	3.8	-1.3	1.7	5.2	1.6
<b>Pretax Profit Margin</b>	1996	9.3	3.4	-1.9	1.6	4.0	4.9
	1997	10.2	3.6	-3.4	0.4	5.0	4.4
	1998	12.5	4.3	-1.3	1.8	5.9	2.4
<b>Gross Profit Margin</b>	1996	43.7	32.9	21.6	38.4	31.0	23.4
	1997	45.9	34.3	22.3	41.2	30.3	29.7
	1998	53.0	33.2	24.2	55.6	27.9	...
<b>Pretax Profit to Assets</b>	1996	17.6	4.3	-3.8	1.2	7.6	9.7
	1997	21.7	7.1	-5.6	0.9	9.3	7.0
	1998	18.9	7.6	0.0	2.4	11.2	4.5
<b>Return on Equity</b>	1996	44.7	21.6	3.2	20.2	22.4	16.2
	1997	48.8	24.8	1.5	9.5	26.0	14.3
	1998	46.4	31.7	15.5	33.2	31.7	...
<b>Liabilities to Assets</b>	1996	0.46	0.72	1.01	0.87	0.67	0.57
	1997	0.48	0.79	1.00	0.84	0.75	0.53
	1998	0.53	0.84	1.01	0.98	0.66	0.47
		<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>	1996-97				17.3	9.5	
	1997-98				16.4	7.4	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				72.3	27.7	
	1997				70.2	29.8	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	212						
<b>Net Profit Margin</b>	1996	6.2	1.7	-1.7	1.3	2.2	1.0
	1997	7.2	2.5	-0.5	1.6	2.9	0.9
	1998	7.3	2.8	-0.2	2.9	2.8	2.4
<b>Pretax Profit Margin</b>	1996	7.2	2.1	-1.6	1.3	2.7	1.5
	1997	8.4	3.0	-0.1	2.0	3.5	1.4
	1998	9.1	3.1	0.0	2.9	3.2	3.3
<b>Gross Profit Margin</b>	1996	51.9	36.5	27.3	43.6	32.3	35.1
	1997	46.2	34.5	26.3	39.8	32.1	29.6
	1998	47.9	34.8	26.9	40.1	33.0	28.5
<b>Pretax Profit to Assets</b>	1996	14.2	4.1	-3.6	2.4	6.6	2.7
	1997	16.0	6.2	-0.8	4.4	8.1	3.4
	1998	19.6	6.5	0.0	5.8	7.0	6.7
<b>Return on Equity</b>	1996	31.5	12.3	-3.4	4.8	13.2	10.1
	1997	34.3	18.2	5.8	14.5	19.5	4.7
	1998	41.2	17.6	3.5	17.8	17.6	13.9
<b>Liabilities to Assets</b>	1996	0.45	0.71	0.94	0.80	0.65	0.68
	1997	0.46	0.72	0.93	0.81	0.65	0.64
	1998	0.41	0.72	0.97	0.73	0.70	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>		
	1996-97	4.8			8.1		
	1997-98	8.1			7.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	67.0			33.0		
	1997	75.2			24.8		
	1998	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: 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)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,992						
Net Profit Margin	1996	5.2	1.4	-2.2	0.4	2.5	1.6
	1997	5.7	1.8	-1.6	0.8	2.7	1.8
	1998	6.0	2.2	-1.2	1.1	3.1	2.2
Pretax Profit Margin	1996	6.2	1.7	-2.0	0.5	3.1	2.2
	1997	6.7	2.1	-1.4	1.0	3.4	2.5
	1998	7.1	2.6	-1.0	1.3	3.9	2.8
Gross Profit Margin	1996	54.8	37.1	26.8	43.5	32.6	27.6
	1997	56.5	38.2	27.6	45.3	33.4	27.5
	1998	57.2	38.2	27.8	46.8	34.0	28.5
Pretax Profit to Assets	1996	12.6	3.7	-4.4	1.0	6.4	4.0
	1997	14.2	4.4	-3.3	2.0	7.1	4.9
	1998	14.8	5.2	-2.3	2.8	7.8	6.0
Return on Equity	1996	28.8	10.5	-3.2	5.7	14.7	11.4
	1997	32.8	13.7	1.5	7.8	17.5	12.3
	1998	32.9	14.6	2.9	10.4	17.4	15.1
Liabilities to Assets	1996	0.49	0.74	0.98	0.82	0.68	0.73
	1997	0.49	0.77	1.00	0.85	0.69	0.70
	1998	0.47	0.75	0.97	0.84	0.68	0.69
Sales - % change year over year			Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million		
	1996-97		6.0		4.2		
	1997-98		9.1		8.1		
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit		Loss		
	1996		63.3		36.7		
	1997		67.4		32.6		
	1998		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: 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
Number of firms (1997):	967	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	6.5	1.4	-4.2	0.4	2.9	1.0
	1997	6.6	1.8	-3.5	0.8	3.3	1.2
	1998	8.2	3.2	-1.3	2.0	4.1	4.3
Pretax Profit Margin	1996	7.4	1.6	-4.1	0.6	3.7	1.1
	1997	7.7	2.3	-3.2	1.0	4.1	1.6
	1998	9.8	3.8	-1.0	2.7	4.9	4.4
Gross Profit Margin	1996	60.3	45.0	31.3	51.8	35.8	24.9
	1997	61.5	45.3	32.1	52.4	36.1	31.0
	1998	57.7	41.4	29.9	51.8	34.5	32.2
Pretax Profit to Assets	1996	13.5	2.9	-6.7	0.8	6.1	3.4
	1997	14.5	4.2	-5.3	1.8	7.7	3.0
	1998	17.0	7.0	-2.0	2.9	9.2	9.4
Return on Equity	1996	28.4	11.4	-4.3	7.1	13.0	9.2
	1997	33.5	13.4	-0.4	8.7	18.0	8.0
	1998	34.8	17.3	2.4	12.6	20.9	13.4
Liabilities to Assets	1996	0.45	0.76	1.03	0.86	0.65	0.69
	1997	0.47	0.75	1.02	0.83	0.68	0.73
	1998	0.42	0.67	0.91	0.72	0.64	0.66
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	3.8		0.1			
	1997-98	8.8		3.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			59.6	40.4		
	1997			63.4	36.6		
	1998			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: 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 (1997):	259						
<b>Net Profit Margin</b>	1996	9.6	2.3	-2.4	2.8	2.2	2.6
	1997	9.8	2.4	-4.7	1.6	3.5	3.6
	1998	12.9	4.8	-1.0	6.0	4.3	2.7
<b>Pretax Profit Margin</b>	1996	12.7	3.0	-2.3	3.4	2.8	3.2
	1997	12.8	3.0	-3.9	1.9	4.2	4.9
	1998	16.6	6.2	-0.7	7.2	4.9	3.8
<b>Gross Profit Margin</b>	1996	63.5	47.5	32.3	50.0	44.4	37.4
	1997	64.5	49.5	34.9	50.4	47.7	41.8
	1998	67.1	47.5	36.4	52.6	43.6	46.9
<b>Pretax Profit to Assets</b>	1996	16.5	4.0	-4.9	4.2	4.0	5.1
	1997	19.1	3.5	-4.2	2.6	5.1	7.1
	1998	21.6	7.1	-2.1	7.8	5.8	3.1
<b>Return on Equity</b>	1996	29.2	11.3	0.8	11.4	11.3	19.6
	1997	35.6	13.0	-2.6	4.6	17.0	16.8
	1998	33.3	18.2	3.9	19.4	16.0	12.5
<b>Liabilities to Assets</b>	1996	0.39	0.74	0.98	0.75	0.73	0.67
	1997	0.45	0.75	0.98	0.83	0.69	0.59
	1998	0.42	0.72	0.98	0.74	0.71	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>		
	1996-97	10.1			8.9		
	1997-98	11.3			8.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	67.1			32.9		
	1997	65.5			34.5		
	1998	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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	877						
<b>Net Profit Margin</b>	1996	9.0	2.2	-2.5	1.4	3.5	1.7
	1997	8.2	2.0	-1.8	1.3	2.9	1.9
	1998	9.0	2.6	-1.5	2.0	3.2	1.7
<b>Pretax Profit Margin</b>	1996	11.3	2.7	-2.2	1.8	4.2	2.8
	1997	10.1	2.7	-1.6	1.8	3.7	2.4
	1998	11.0	3.3	-1.2	2.6	4.2	2.1
<b>Gross Profit Margin</b>	1996	60.4	46.7	32.4	48.8	43.5	34.2
	1997	61.2	46.1	32.2	47.5	45.0	41.0
	1998	59.6	45.3	29.3	49.0	42.2	26.5
<b>Pretax Profit to Assets</b>	1996	21.6	6.2	-5.8	3.5	9.0	5.5
	1997	21.4	5.3	-3.9	3.1	9.5	6.1
	1998	22.4	7.7	-3.7	5.1	9.9	5.8
<b>Return on Equity</b>	1996	36.3	16.2	2.9	13.8	17.5	9.3
	1997	38.9	15.7	0.3	12.0	18.4	11.1
	1998	41.0	17.9	3.5	13.4	22.0	13.4
<b>Liabilities to Assets</b>	1996	0.47	0.78	1.03	0.83	0.69	0.72
	1997	0.47	0.81	1.03	0.86	0.70	0.79
	1998	0.43	0.75	1.03	0.76	0.75	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>		
	1996-97	7.1			5.8		
	1997-98	10.0			13.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				66.5	33.5	
	1997				66.0	34.0	
	1998				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: 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 (1997):	386						
<b>Net Profit Margin</b>	1996	5.7	1.5	-2.8	-0.3	2.6	1.7
	1997	7.8	2.8	-1.0	1.4	3.8	2.4
	1998	8.4	3.4	-0.8	2.4	4.5	5.4
<b>Pretax Profit Margin</b>	1996	7.1	1.7	-2.7	-0.2	3.1	2.5
	1997	9.4	3.5	-1.0	1.5	4.8	3.1
	1998	10.6	4.7	-0.7	2.4	5.5	7.1
<b>Gross Profit Margin</b>	1996	64.7	50.3	29.1	51.9	46.4	25.4
	1997	66.2	49.4	30.1	51.5	46.0	33.6
	1998	64.9	49.5	26.2	51.3	44.3	...
<b>Pretax Profit to Assets</b>	1996	13.9	3.6	-7.6	-0.4	6.2	4.3
	1997	21.2	7.4	-1.9	3.0	10.4	5.1
	1998	20.7	9.1	-1.5	6.8	11.3	11.3
<b>Return on Equity</b>	1996	26.1	9.8	-1.6	5.8	11.6	8.5
	1997	37.3	15.7	2.3	9.9	17.4	10.1
	1998	43.2	18.0	2.2	15.3	22.2	...
<b>Liabilities to Assets</b>	1996	0.41	0.72	1.01	0.77	0.68	0.61
	1997	0.42	0.72	1.03	0.79	0.66	0.55
	1998	0.32	0.62	0.96	0.65	0.59	...
		<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>	1996-97				6.5	-2.4	
	1997-98				5.1	1.3	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				60.2	39.8	
	1997				69.7	30.3	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	99						
<b>Net Profit Margin</b>	1996	5.1	1.1	-8.5	0.7	2.5	3.1
	1997	10.8	2.6	-1.7	3.3	2.3	2.7
	1998	8.4	2.5	-0.5	2.1	3.4	...
<b>Pretax Profit Margin</b>	1996	6.4	1.4	-8.1	0.8	3.7	4.5
	1997	12.6	3.1	-2.2	3.5	3.1	3.0
	1998	9.1	2.6	-0.5	2.3	3.5	...
<b>Gross Profit Margin</b>	1996	61.1	44.7	29.6	46.7	43.7	26.7
	1997	63.4	43.1	30.9	49.2	33.8	28.3
	1998	67.7	48.8	34.6	53.8	41.1	...
<b>Pretax Profit to Assets</b>	1996	10.5	2.3	-8.0	1.5	6.6	6.5
	1997	23.2	6.7	-2.4	7.8	5.8	4.2
	1998	16.8	4.2	-1.2	3.7	8.6	...
<b>Return on Equity</b>	1996	26.1	8.5	-11.0	4.0	15.1	10.2
	1997	41.9	13.3	0.0	11.4	15.8	9.0
	1998	35.3	16.4	0.3	12.4	30.8	...
<b>Liabilities to Assets</b>	1996	0.36	0.71	0.92	0.68	0.75	0.58
	1997	0.41	0.67	0.90	0.62	0.75	0.67
	1998	0.39	0.71	0.97	0.67	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>		
	1996-97	15.7			-0.8		
	1997-98	13.5			-1.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				62.6	37.4	
	1997				70.0	30.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	42						
Net Profit Margin	1996	8.6	3.5	1.5	7.2	2.7	2.0
	1997	6.9	3.8	1.9	6.0	3.8	1.5
	1998	10.2	4.9	1.1	2.6	5.7	1.6
Pretax Profit Margin	1996	9.8	5.0	2.1	8.0	3.2	2.3
	1997	8.2	5.2	2.0	6.4	5.0	2.0
	1998	13.3	6.4	1.3	3.4	7.2	2.3
Gross Profit Margin	1996	35.0	27.1	22.3	32.2	25.4	16.4
	1997	32.6	25.9	21.2	28.1	25.9	10.7
	1998	42.1	27.6	16.8	23.7	28.3	17.4
Pretax Profit to Assets	1996	22.3	9.9	2.7	11.5	9.9	6.3
	1997	17.7	11.4	4.2	15.1	11.4	4.1
	1998	27.1	11.2	3.0	6.6	17.6	4.0
Return on Equity	1996	43.2	22.6	4.1	13.0	27.9	22.4
	1997	46.2	27.3	10.1	...	25.8	19.2
	1998	53.2	23.1	9.9	...	33.6	7.7
Liabilities to Assets	1996	0.42	0.75	0.91	0.60	0.80	0.77
	1997	0.57	0.76	1.01	0.76	0.76	0.80
	1998	0.40	0.60	0.80	0.55	0.63	0.74
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97				14.5			4.5
1997-98				9.1			-1.3
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
1996				85.4		14.6	
1997				86.5		13.5	
1998				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: 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 (1997):	82						
<b>Net Profit Margin</b>	1996	5.8	2.5	-0.4	-0.5	3.4	3.5
	1997	6.3	2.8	-0.6	0.7	3.2	1.7
	1998	...	12.8	...	...	...	...
<b>Pretax Profit Margin</b>	1996	7.4	2.9	-0.4	-0.5	4.1	3.9
	1997	7.9	3.8	-0.4	1.1	4.2	2.4
	1998	...	16.3	...	...	...	...
<b>Gross Profit Margin</b>	1996	36.6	24.1	18.4	33.7	23.7	19.2
	1997	37.9	24.7	16.8	33.4	24.5	15.2
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.8	9.1	-1.0	-1.0	10.0	8.1
	1997	16.4	8.2	-0.8	2.5	11.1	7.7
	1998	...	13.9	...	...	...	...
<b>Return on Equity</b>	1996	35.0	18.6	4.5	-2.9	21.4	15.8
	1997	46.8	20.4	10.7	40.4	19.1	15.0
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.50	0.72	0.99	0.84	0.67	0.62
	1997	0.49	0.69	1.00	0.87	0.62	0.72
	1998	...	...	...	...	...	...
<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>			
	1996-97	1.9		-9.1			
	1997-98	22.9		-0.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	76.9		23.1			
	1997	75.5		24.5			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	48						
Net Profit Margin	1996	8.3	5.0	1.5	5.2	5.0	0.6
	1997	7.7	3.4	-0.3	3.8	3.4	2.4
	1998	9.1	4.4	-0.4	0.4	6.9	0.6
Pretax Profit Margin	1996	14.6	6.2	1.5	4.2	6.6	0.8
	1997	9.0	4.3	-0.1	4.2	4.4	3.3
	1998	11.6	5.6	-0.1	0.8	8.7	0.8
Gross Profit Margin	1996	46.9	31.9	12.9	...	29.6	11.4
	1997	51.7	31.0	20.5	37.1	29.8	17.6
	1998	47.7	35.6	29.5	42.3	31.9	9.8
Pretax Profit to Assets	1996	28.0	11.0	3.5	10.4	11.0	2.8
	1997	18.0	8.7	0.1	6.3	8.8	6.4
	1998	22.7	13.3	-0.7	0.8	17.9	2.4
Return on Equity	1996	...	15.4	...	...	16.7	24.6
	1997	69.4	29.7	5.4	22.1	31.1	23.7
	1998	46.7	25.1	13.1	13.0	37.3	...
Liabilities to Assets	1996	0.31	0.65	0.89	0.63	0.68	0.80
	1997	0.47	0.74	0.91	0.77	0.70	0.66
	1998	0.34	0.58	0.91	0.80	0.46	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			16.9		
		1997-98			23.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>		<u>Loss</u>
		1996			72.2		27.8
		1997			75.8		24.2
		1998			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: 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 (1997):	68						
<b>Net Profit Margin</b>	1996	6.3	2.6	-4.3	1.8	2.7	4.2
	1997	11.5	4.0	1.3	6.9	3.4	3.7
	1998	8.0	3.0	-0.2	4.5	2.8	0.9
<b>Pretax Profit Margin</b>	1996	7.7	3.1	-4.2	1.8	3.3	5.1
	1997	13.2	4.9	1.3	7.2	4.5	5.1
	1998	9.5	3.9	0.3	3.0	3.9	2.8
<b>Gross Profit Margin</b>	1996	41.9	22.5	16.5	42.6	19.9	17.8
	1997	45.1	31.9	20.1	44.1	25.2	18.4
	1998	44.3	29.3	18.1	42.1	22.7	18.2
<b>Pretax Profit to Assets</b>	1996	15.6	4.6	-6.2	1.8	6.1	12.3
	1997	22.5	7.2	1.3	5.9	8.4	9.9
	1998	25.8	10.8	0.6	17.7	9.0	4.1
<b>Return on Equity</b>	1996	38.8	16.7	4.5	13.8	16.7	17.1
	1997	33.1	19.9	8.6	32.7	16.3	12.4
	1998	32.0	20.6	4.2	13.5	24.7	7.3
<b>Liabilities to Assets</b>	1996	0.48	0.66	0.96	0.92	0.64	0.56
	1997	0.51	0.70	0.99	0.83	0.60	0.52
	1998	0.40	0.69	0.88	0.85	0.59	0.45
<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>			
	1996-97	15.0		14.8			
	1997-98	12.5		5.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	74.4		25.6			
	1997	87.4		12.6			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	68						
Net Profit Margin	1996	7.6	2.4	-2.0	1.2	2.6	2.0
	1997	8.3	3.3	-0.3	3.4	3.3	2.3
	1998	11.4	5.0	0.0	6.1	3.5	...
Pretax Profit Margin	1996	10.1	3.3	-1.1	1.4	3.5	3.0
	1997	9.3	4.2	-0.1	3.6	4.3	3.0
	1998	11.8	4.7	0.0	6.3	4.5	...
Gross Profit Margin	1996	34.4	25.9	16.4	27.1	25.6	25.3
	1997	42.1	27.2	18.3	40.5	23.0	22.0
	1998	41.4	28.9	20.7	32.8	25.7	...
Pretax Profit to Assets	1996	17.9	3.8	-2.0	3.3	5.9	5.5
	1997	17.5	8.0	-0.2	6.7	10.3	3.6
	1998	21.1	10.4	0.2	12.1	10.1	...
Return on Equity	1996	32.9	9.9	3.4	23.7	8.8	7.7
	1997	34.1	17.1	7.1	20.8	15.2	20.2
	1998	47.2	18.5	1.8	24.8	18.4	...
Liabilities to Assets	1996	0.44	0.59	0.97	0.56	0.62	0.56
	1997	0.40	0.64	0.99	0.68	0.61	0.56
	1998	0.38	0.66	0.89	0.60	0.66	...
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			12.4		18.6	
	1997-98			6.2		14.9	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			77.0	23.0		
	1997			77.5	22.5		
	1998			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: 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 (1997):	30						
<b>Net Profit Margin</b>	1996	12.3	6.2	0.7	7.3	5.3	...
	1997	6.1	3.4	-1.5	4.5	3.3	...
	1998	12.0	3.4	0.5	11.5	2.6	...
<b>Pretax Profit Margin</b>	1996	16.6	7.9	1.2	10.2	6.8	...
	1997	6.9	4.3	-1.5	5.3	4.2	...
	1998	15.1	4.0	0.5	14.5	3.3	...
<b>Gross Profit Margin</b>	1996	50.4	27.3	20.0	53.9	22.3	...
	1997	51.6	23.7	19.6	...	22.5	...
	1998	68.5	33.2	16.0	68.5	22.3	...
<b>Pretax Profit to Assets</b>	1996	27.5	10.8	2.7	13.0	8.8	...
	1997	13.8	7.2	-3.5	11.1	6.3	...
	1998	26.3	8.3	1.0	18.4	6.4	...
<b>Return on Equity</b>	1996	36.9	18.8	3.6	...	18.0	...
	1997	49.5	11.8	5.9	...	10.9	...
	1998	...	19.3	...	...	19.3	...
<b>Liabilities to Assets</b>	1996	0.36	0.55	0.93	0.89	0.55	...
	1997	0.46	0.71	0.92	0.68	0.74	...
	1998	0.38	0.65	0.79	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>		
	1996-97	8.6			...		
	1997-98	11.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	88.9		11.1			
	1997	72.7		27.3			
	1998	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: 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 (1997):	72						
Net Profit Margin	1996	9.5	3.4	-0.8	1.0	3.9	2.6
	1997	11.8	4.6	0.4	4.3	4.7	3.6
	1998	9.7	4.4	0.7	4.7	4.2	1.7
Pretax Profit Margin	1996	11.6	4.4	-0.6	1.7	5.2	3.4
	1997	15.0	5.4	0.6	5.2	5.8	4.5
	1998	12.8	5.5	1.1	5.8	5.3	2.7
Gross Profit Margin	1996	39.0	26.9	16.7	38.0	24.6	18.9
	1997	43.3	26.6	19.3	41.6	26.5	19.5
	1998	38.2	26.6	17.0	36.4	24.1	29.6
Pretax Profit to Assets	1996	15.8	7.6	-0.5	3.9	9.9	7.6
	1997	17.4	9.2	0.9	9.2	9.3	8.1
	1998	20.8	8.6	1.3	10.4	8.6	5.5
Return on Equity	1996	39.2	19.3	6.0	6.4	21.4	10.0
	1997	39.9	20.1	6.3	20.7	20.1	14.6
	1998	53.4	17.3	3.2	14.6	18.0	5.4
Liabilities to Assets	1996	0.33	0.69	1.00	0.74	0.65	0.56
	1997	0.33	0.63	0.90	0.59	0.67	0.57
	1998	0.40	0.63	0.82	0.59	0.67	0.58
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			12.3		-0.2	
	1997-98			7.2		7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			77.3		22.7	
	1997			81.1		18.9	
	1998			82.4		17.6	

(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: 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 (1997):	32						
<b>Net Profit Margin</b>	1996	6.2	1.7	-0.9	-12.9	2.7	4.0
	1997	5.9	2.1	-2.2	-5.3	2.4	2.3
	1998	11.5	5.4	1.7	8.4	4.1	...
<b>Pretax Profit Margin</b>	1996	7.5	2.0	-0.8	-12.9	3.7	5.8
	1997	8.7	2.8	-2.2	-5.3	3.5	3.1
	1998	14.9	6.5	2.3	9.7	5.1	...
<b>Gross Profit Margin</b>	1996	46.7	26.9	19.9	...	23.7	21.8
	1997	40.2	30.2	22.7	33.2	26.9	26.3
	1998	43.5	31.2	21.9	36.7	29.3	...
<b>Pretax Profit to Assets</b>	1996	18.7	4.4	0.1	-20.8	5.5	4.5
	1997	17.5	5.0	-6.7	-0.9	7.3	7.2
	1998	36.7	14.8	4.6	24.3	12.7	...
<b>Return on Equity</b>	1996	19.3	9.1	2.2	...	9.1	11.4
	1997	25.1	12.1	-0.5	...	13.5	15.0
	1998	33.4	24.6	10.9	...	17.3	...
<b>Liabilities to Assets</b>	1996	0.24	0.57	0.82	1.00	0.54	0.66
	1997	0.41	0.67	0.95	0.78	0.53	0.76
	1998	0.36	0.58	0.86	0.62	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>			
	1996-97	19.7		-2.0			
	1997-98	-8.3		28.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	77.1		22.9			
	1997	68.9		31.1			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	44						
Net Profit Margin	1996	9.6	3.7	-0.5	-0.4	3.7	1.8
	1997	9.7	2.5	0.2	2.5	2.5	2.8
	1998	7.2	3.3	-0.2	4.4	2.6	2.1
Pretax Profit Margin	1996	11.5	4.5	-0.4	-0.4	4.5	2.2
	1997	13.1	3.2	0.3	3.1	3.3	3.5
	1998	9.0	4.1	-0.3	5.9	3.6	2.9
Gross Profit Margin	1996	44.6	28.5	23.0	...	24.9	17.6
	1997	42.0	30.3	19.1	37.3	26.0	21.7
	1998	38.0	29.0	20.0	45.1	28.9	22.9
Pretax Profit to Assets	1996	22.5	9.7	0.2	4.8	11.0	5.7
	1997	22.2	7.4	0.8	13.0	7.2	6.8
	1998	20.0	7.7	-0.2	11.8	6.2	5.9
Return on Equity	1996	33.1	16.1	7.6	...	21.6	18.1
	1997	45.1	20.5	7.3	19.0	20.5	24.2
	1998	35.6	16.0	2.0	16.9	14.2	19.6
Liabilities to Assets	1996	0.41	0.67	0.88	0.63	0.69	0.75
	1997	0.56	0.79	0.92	0.84	0.77	0.76
	1998	0.40	0.68	0.94	0.54	0.73	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			18.7		
		1997-98			19.5		
					5.0		
					17.6		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			77.8		22.2
		1997			77.4		22.6
		1998			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: 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%			
<b>Number of firms (1997):</b>	81						
<b>Net Profit Margin</b>	1996	7.7	3.3	0.1	3.9	3.0	...
	1997	7.1	3.4	-1.9	2.8	3.5	1.5
	1998	9.0	3.7	1.1	4.5	3.6	2.1
<b>Pretax Profit Margin</b>	1996	9.9	4.0	0.2	4.6	3.7	...
	1997	9.2	3.8	-1.7	3.7	4.0	1.9
	1998	10.1	4.6	1.4	5.6	4.5	2.8
<b>Gross Profit Margin</b>	1996	40.3	25.2	20.1	32.7	23.1	...
	1997	43.1	27.4	21.0	36.5	22.7	21.2
	1998	40.0	27.5	20.7	41.5	25.9	23.5
<b>Pretax Profit to Assets</b>	1996	15.5	4.5	0.5	4.4	4.8	...
	1997	13.9	5.5	-5.5	4.2	6.2	3.7
	1998	20.3	9.3	2.6	9.0	9.3	7.1
<b>Return on Equity</b>	1996	34.5	15.3	2.4	14.2	15.3	...
	1997	40.7	15.3	4.0	23.3	11.4	12.2
	1998	37.5	17.7	6.6	13.0	17.9	20.7
<b>Liabilities to Assets</b>	1996	0.41	0.72	0.97	0.79	0.72	...
	1997	0.38	0.73	0.98	0.80	0.70	0.75
	1998	0.35	0.60	0.88	0.62	0.60	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>			
	1996-97			-0.7			-2.3
	1997-98			18.4			15.7
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>			<b>Loss</b>
	1996			80.0			20.0
	1997			72.9			27.1
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	21						
Net Profit Margin	1996	...	3.7	...	...	3.2	...
	1997	11.4	3.0	-0.6	1.6	3.0	1.9
	1998	8.9	5.0	2.9	...	5.6	1.7
Pretax Profit Margin	1996	...	3.9	...	...	3.9	...
	1997	11.4	3.9	0.1	...	3.9	2.2
	1998	11.2	6.3	3.7	...	6.8	2.1
Gross Profit Margin	1996	...	20.1	...	...	18.3	...
	1997	30.8	25.3	18.7	...	24.9	21.2
	1998	38.4	28.7	17.8	...	29.1	21.7
Pretax Profit to Assets	1996	...	9.9	...	...	9.9	...
	1997	21.3	8.6	-1.7	5.4	8.7	4.7
	1998	33.0	17.1	7.2	...	17.0	6.2
Return on Equity	1996	...	...	...	...	...	...
	1997	...	12.1	...	...	12.1	8.3
	1998	48.2	33.3	13.3	...	33.2	19.1
Liabilities to Assets	1996	...	0.87	...	...	0.87	...
	1997	0.50	0.91	1.08	...	0.65	0.56
	1998	0.41	0.64	0.97	...	0.59	0.74
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year							
	1996-97		14.9		...		
	1997-98		4.2		13.4		
				<u>Profit</u>		<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)							
	1996		81.3		18.8		
	1997		76.5		23.5		
	1998		97.6		2.4		

(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: 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 (1997):	287						
<b>Net Profit Margin</b>	1996	6.3	3.1	0.0	0.7	3.5	2.7
	1997	6.9	3.0	-0.4	1.7	3.3	1.9
	1998	7.8	4.3	0.6	5.1	4.2	2.3
<b>Pretax Profit Margin</b>	1996	7.8	3.6	0.2	0.7	4.3	3.3
	1997	8.0	3.7	-0.4	2.1	4.0	2.5
	1998	9.6	5.5	0.7	6.4	5.2	3.1
<b>Gross Profit Margin</b>	1996	39.6	27.0	19.1	35.2	24.4	20.1
	1997	39.2	25.6	18.0	36.0	23.5	18.2
	1998	39.8	27.1	19.3	38.7	25.1	18.6
<b>Pretax Profit to Assets</b>	1996	16.9	8.2	0.1	1.6	9.9	6.8
	1997	17.6	8.1	-0.4	4.1	9.6	5.2
	1998	21.7	11.2	1.4	8.9	12.4	7.6
<b>Return on Equity</b>	1996	39.8	19.3	3.5	3.9	23.1	21.0
	1997	41.4	19.8	5.2	12.7	23.4	15.3
	1998	45.4	22.9	5.8	18.8	24.4	22.1
<b>Liabilities to Assets</b>	1996	0.41	0.66	0.93	0.56	0.67	0.70
	1997	0.45	0.74	0.91	0.76	0.73	0.69
	1998	0.44	0.67	0.87	0.68	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>		
	1996-97	15.6			0.0		
	1997-98	21.1			14.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	77.7			22.3		
	1997	76.7			23.3		
	1998	82.2			17.8		

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



## SICE: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	298						
Net Profit Margin	1996	4.5	1.6	-2.2	0.3	2.0	1.8
	1997	5.0	1.5	-1.7	0.4	2.0	2.9
	1998	5.2	2.1	-0.3	1.0	2.5	2.5
Pretax Profit Margin	1996	5.1	1.9	-2.0	0.4	2.4	2.4
	1997	6.3	1.7	-1.5	0.7	2.3	3.1
	1998	6.6	2.5	-0.2	1.2	3.0	3.4
Gross Profit Margin	1996	33.8	23.6	16.7	29.9	21.9	20.6
	1997	34.4	25.1	17.5	33.5	22.3	22.3
	1998	33.3	26.9	17.3	30.4	23.7	24.5
Pretax Profit to Assets	1996	10.7	3.3	-3.7	0.4	5.2	6.1
	1997	12.0	4.3	-3.5	1.7	6.1	8.8
	1998	13.7	5.2	-0.5	2.3	7.3	9.3
Return on Equity	1996	27.3	10.5	-0.4	3.8	14.0	16.8
	1997	34.8	14.5	0.5	5.7	16.4	19.7
	1998	31.4	14.2	4.8	9.8	16.2	27.8
Liabilities to Assets	1996	0.45	0.70	0.96	0.79	0.67	0.70
	1997	0.51	0.73	0.96	0.73	0.74	0.64
	1998	0.42	0.67	0.93	0.81	0.65	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				8.8	9.9	
	1997-98				9.8	13.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				66.8	33.2	
	1997				70.0	30.0	
	1998				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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	46						
<b>Net Profit Margin</b>	1996	7.2	1.4	-7.6	-1.8	2.1	...
	1997	8.9	2.1	-0.8	3.6	1.4	...
	1998	7.7	2.0	-1.0	0.3	2.7	1.3
<b>Pretax Profit Margin</b>	1996	8.4	1.5	-7.6	-1.8	3.0	...
	1997	10.6	2.7	-0.7	3.7	1.6	...
	1998	10.4	2.8	-0.9	1.2	3.0	1.8
<b>Gross Profit Margin</b>	1996	46.5	24.8	15.3	36.8	20.0	...
	1997	45.3	27.6	18.4	29.5	27.5	...
	1998	42.9	31.4	21.4	37.0	28.0	...
<b>Pretax Profit to Assets</b>	1996	16.6	2.9	-14.7	-4.3	7.7	...
	1997	18.7	4.0	-1.0	6.3	3.0	...
	1998	17.9	4.1	-2.2	1.7	11.1	5.6
<b>Return on Equity</b>	1996	45.1	14.9	1.7	-4.6	21.8	...
	1997	39.6	9.6	2.4	9.3	11.8	...
	1998	41.3	23.8	1.7	11.9	26.6	...
<b>Liabilities to Assets</b>	1996	0.37	0.59	0.98	0.76	0.57	...
	1997	0.36	0.70	0.98	0.75	0.63	...
	1998	0.36	0.70	0.89	0.71	0.69	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>			
	1996-97	11.3		8.0			
	1997-98	27.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	68.3		31.7			
	1997	74.0		26.0			
	1998	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: 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 (1997):	303						
<b>Net Profit Margin</b>	1996	5.9	1.9	-0.9	0.1	2.8	2.5
	1997	6.1	2.6	-1.0	1.8	3.1	2.3
	1998	7.3	2.6	-1.1	1.0	2.9	1.8
<b>Pretax Profit Margin</b>	1996	6.8	2.2	-0.8	0.1	3.5	3.6
	1997	7.3	3.0	-0.8	1.8	3.9	2.9
	1998	8.2	3.1	-0.9	1.1	3.7	2.3
<b>Gross Profit Margin</b>	1996	40.8	27.8	20.6	37.7	25.2	21.4
	1997	43.6	31.3	21.1	39.1	25.0	19.8
	1998	47.9	31.4	21.7	43.6	26.6	24.1
<b>Pretax Profit to Assets</b>	1996	13.7	4.5	-2.2	0.1	6.6	6.9
	1997	15.2	6.0	-1.4	3.5	7.5	6.2
	1998	15.9	6.3	-2.2	1.8	8.7	5.7
<b>Return on Equity</b>	1996	21.3	10.5	0.7	5.7	13.0	11.8
	1997	29.2	11.2	2.5	10.7	12.4	16.8
	1998	30.0	14.3	-0.1	7.5	15.5	13.4
<b>Liabilities to Assets</b>	1996	0.32	0.60	0.87	0.69	0.56	0.66
	1997	0.33	0.64	0.92	0.70	0.60	0.71
	1998	0.41	0.63	0.88	0.70	0.59	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>	1996-97				8.5	9.3	
	1997-98				17.1	7.3	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				70.1	29.9	
	1997				72.2	27.8	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	344						
<b>Net Profit Margin</b>	1996	8.8	3.8	-0.2	2.5	4.0	4.6
	1997	9.9	3.9	-0.6	1.1	5.6	4.8
	1998	9.3	4.3	-0.2	2.2	5.0	5.3
<b>Pretax Profit Margin</b>	1996	10.9	4.6	-0.2	3.0	4.8	5.6
	1997	12.1	5.0	-0.4	1.5	6.1	7.9
	1998	11.7	5.3	0.2	3.0	6.3	6.5
<b>Gross Profit Margin</b>	1996	48.5	37.0	24.9	43.9	32.0	19.9
	1997	51.5	37.6	24.8	38.4	37.1	28.7
	1998	52.4	38.4	27.6	41.5	37.2	28.0
<b>Pretax Profit to Assets</b>	1996	20.9	9.0	-0.2	4.6	10.5	7.6
	1997	21.8	8.5	-0.9	2.1	11.9	13.4
	1998	21.2	9.3	0.3	5.2	11.3	11.7
<b>Return on Equity</b>	1996	38.2	17.7	3.7	14.5	18.8	11.6
	1997	39.5	19.7	4.7	12.1	21.0	24.1
	1998	37.7	19.5	5.5	19.0	19.9	19.8
<b>Liabilities to Assets</b>	1996	0.36	0.59	0.82	0.65	0.55	0.52
	1997	0.37	0.68	0.96	0.86	0.61	0.47
	1998	0.35	0.65	0.93	0.84	0.60	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>		
	1996-97	16.8			18.6		
	1997-98	14.4			6.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.7	24.3	
	1997				75.6	24.4	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	49						
<b>Net Profit Margin</b>	1996	11.5	4.3	-3.1	5.8	4.2	2.1
	1997	9.0	1.7	-3.1	-1.7	2.0	2.5
	1998	10.2	3.7	-0.1	4.0	3.3	2.1
<b>Pretax Profit Margin</b>	1996	14.6	5.3	-2.4	7.2	4.3	2.6
	1997	11.5	2.3	-1.4	-1.4	2.4	4.1
	1998	13.9	4.4	-0.1	5.5	4.0	2.6
<b>Gross Profit Margin</b>	1996	42.6	31.7	20.5	34.1	28.9	17.0
	1997	43.7	29.4	15.7	34.5	28.9	19.6
	1998	41.3	33.0	21.3	39.8	32.4	18.4
<b>Pretax Profit to Assets</b>	1996	23.7	8.6	-2.8	7.3	8.8	6.8
	1997	16.1	4.2	-1.7	-1.7	6.0	7.4
	1998	13.7	5.6	-0.1	3.1	8.3	3.8
<b>Return on Equity</b>	1996	42.5	26.0	6.4	21.0	27.2	21.1
	1997	27.7	9.6	-1.6	-8.0	13.1	16.7
	1998	30.5	15.2	5.7	10.2	15.6	9.6
<b>Liabilities to Assets</b>	1996	0.35	0.75	0.94	0.79	0.67	0.69
	1997	0.42	0.65	0.85	0.64	0.65	0.65
	1998	0.32	0.67	0.91	0.39	0.70	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>	1996-97				5.0	1.5	
	1997-98				12.2	0.0	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				71.7	28.3	
	1997				73.3	26.7	
	1998				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: 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
Number of firms (1997):	484	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	6.4	2.4	-1.6	0.7	2.9	2.1
	1997	7.8	2.8	-1.0	1.0	3.7	3.2
	1998	7.9	3.7	0.1	1.1	4.5	3.1
Pretax Profit Margin	1996	8.1	3.1	-1.3	0.8	3.6	2.6
	1997	9.7	3.5	-0.9	1.2	4.5	3.7
	1998	9.8	4.6	0.2	1.1	5.4	3.6
Gross Profit Margin	1996	40.6	29.6	20.9	37.6	28.4	19.6
	1997	42.5	32.0	22.1	37.3	29.2	23.0
	1998	42.7	31.0	22.6	41.1	28.6	22.2
Pretax Profit to Assets	1996	15.7	5.5	-1.8	2.6	7.1	5.5
	1997	16.7	7.4	-2.1	2.0	9.7	9.9
	1998	18.8	8.9	0.4	2.3	10.7	7.4
Return on Equity	1996	25.3	12.6	0.0	5.3	14.4	17.8
	1997	30.2	14.9	2.9	8.7	16.4	22.2
	1998	35.7	17.1	4.1	9.5	20.0	16.7
Liabilities to Assets	1996	0.34	0.60	0.86	0.74	0.57	0.66
	1997	0.35	0.65	0.88	0.76	0.59	0.66
	1998	0.35	0.59	0.85	0.71	0.57	0.66
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					8.6	5.9	
					11.5	12.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					71.4	28.6	
					75.0	25.0	
					78.5	21.5	

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

## SICE: 3051 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	16						
Net Profit Margin	1996	...	3.2	...	...	3.1	...
	1997	8.8	3.1	-3.5	...	3.1	...
	1998	...	1.4	...	...	1.8	...
Pretax Profit Margin	1996	...	4.5	...	...	3.7	...
	1997	10.2	3.8	-3.5	...	3.8	...
	1998	...	1.6	...	...	1.8	...
Gross Profit Margin	1996	...	24.1	...	...	24.1	...
	1997	...	26.8	...	...	25.2	...
	1998	...	24.7	...	...	...	...
Pretax Profit to Assets	1996	...	5.3	...	...	7.4	...
	1997	10.9	4.6	-7.3	...	7.3	...
	1998	...	3.5	...	...	3.9	...
Return on Equity	1996	...	13.0	...	...	...	...
	1997	...	9.6	...	...	9.0	...
	1998	...	7.3	...	...	...	...
Liabilities to Assets	1996	...	0.54	...	...	0.58	...
	1997	0.45	0.60	0.93	...	0.56	...
	1998	...	0.52	...	...	0.53	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	5.9			...		
	1997-98	3.4			...		
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				100.0	0.0	
	1997				75.0	25.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Number of firms (1997):</b>	37						
<b>Net Profit Margin</b>	1996	6.7	2.9	0.6	...	2.3	...
	1997	9.4	3.1	0.0	9.5	3.1	8.5
	1998	9.4	4.0	2.4	...	4.0	...
<b>Pretax Profit Margin</b>	1996	8.3	3.3	0.9	...	2.8	...
	1997	11.0	4.3	0.2	10.8	4.2	13.1
	1998	12.3	5.0	3.0	...	5.0	...
<b>Gross Profit Margin</b>	1996	33.5	22.2	17.3	...	22.0	...
	1997	33.3	25.4	18.6	...	26.6	29.0
	1998	43.9	28.9	17.8	...	28.7	...
<b>Pretax Profit to Assets</b>	1996	16.0	4.3	1.8	...	4.1	...
	1997	15.6	9.0	0.7	9.1	9.0	15.5
	1998	15.8	9.9	5.2	...	9.8	...
<b>Return on Equity</b>	1996	45.3	19.2	5.9	...	15.2	...
	1997	28.2	15.6	7.7	...	14.9	19.2
	1998	42.6	19.7	11.3	...	22.2	...
<b>Liabilities to Assets</b>	1996	0.39	0.71	0.89	...	0.70	...
	1997	0.41	0.67	0.86	0.85	0.64	0.52
	1998	0.30	0.65	0.93	...	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>			
	1996-97	6.4		12.0			
	1997-98	13.8		9.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	84.6		15.4			
	1997	78.3		21.7			
	1998	85.7		14.3			

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



## SICE: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	85						
Net Profit Margin	1996	7.5	4.0	1.3	5.1	4.0	3.3
	1997	6.8	4.1	1.4	3.8	4.1	2.8
	1998	11.8	5.6	2.8	8.9	5.2	3.9
Pretax Profit Margin	1996	8.7	5.3	1.8	4.4	5.3	4.0
	1997	8.3	4.6	1.2	3.5	4.8	3.6
	1998	13.3	6.8	3.2	7.1	6.6	4.4
Gross Profit Margin	1996	44.4	30.4	23.1	38.8	28.1	22.6
	1997	37.3	27.8	21.9	27.5	28.1	22.3
	1998	47.2	29.2	22.4	37.3	28.9	23.2
Pretax Profit to Assets	1996	16.4	7.3	2.4	4.4	8.1	7.8
	1997	12.7	7.4	2.3	4.7	7.7	8.4
	1998	16.7	11.3	5.2	11.0	11.5	8.9
Return on Equity	1996	32.0	17.6	5.5	13.5	17.6	18.2
	1997	39.4	17.8	9.0	32.5	16.9	16.4
	1998	36.6	21.3	9.4	11.3	21.5	14.4
Liabilities to Assets	1996	0.46	0.62	0.89	0.78	0.61	0.60
	1997	0.51	0.70	0.90	0.90	0.65	0.58
	1998	0.39	0.59	0.85	0.71	0.58	0.60
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.8	7.9	
	1997-98				12.8	1.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				88.4	11.6	
	1997				86.9	13.1	
	1998				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: 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 (1997):	122						
Net Profit Margin	1996	7.3	3.1	0.0	0.7	3.1	1.5
	1997	8.1	3.4	-1.0	0.3	4.1	2.1
	1998	8.3	3.7	0.5	1.5	4.2	1.9
Pretax Profit Margin	1996	8.3	4.0	0.3	1.1	4.3	1.8
	1997	9.4	4.1	-0.6	0.7	4.7	2.5
	1998	10.3	4.2	0.9	1.9	5.1	2.6
Gross Profit Margin	1996	42.1	31.8	21.8	42.1	30.7	12.6
	1997	45.9	31.5	23.3	45.5	28.6	14.8
	1998	42.7	28.8	20.5	37.0	26.7	21.7
Pretax Profit to Assets	1996	17.9	5.9	0.3	1.3	6.6	4.9
	1997	17.4	7.3	-1.6	1.7	10.4	4.4
	1998	18.4	8.4	1.1	4.6	11.2	5.3
Return on Equity	1996	28.8	9.0	3.1	7.1	10.8	8.7
	1997	29.7	12.5	1.7	8.6	16.3	15.2
	1998	35.2	16.8	5.4	7.2	18.5	17.1
Liabilities to Assets	1996	0.29	0.54	0.83	0.58	0.50	0.61
	1997	0.30	0.61	0.95	0.90	0.55	0.65
	1998	0.37	0.59	0.88	0.55	0.59	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		
	1996-97	16.3			15.5		
	1997-98	12.4			6.8		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
	1996	76.9			23.1		
	1997	75.0			25.0		
	1998	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: 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 <sup>(1)</sup>			Median	Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	66						
<b>Net Profit Margin</b>	1996	9.4	2.4	-1.7	3.3	2.3	2.7
	1997	8.4	3.4	-0.8	3.4	3.3	3.4
	1998	10.0	4.8	1.1	3.5	6.1	2.1
<b>Pretax Profit Margin</b>	1996	10.8	3.0	-1.3	2.9	3.0	4.2
	1997	9.1	3.7	-0.8	3.3	3.8	3.7
	1998	10.5	5.7	1.3	3.5	7.6	2.7
<b>Gross Profit Margin</b>	1996	58.0	31.4	22.2	58.0	28.4	...
	1997	52.0	31.0	25.0	53.9	27.2	26.2
	1998	43.9	33.0	25.8	38.5	31.6	29.2
<b>Pretax Profit to Assets</b>	1996	23.3	4.8	-1.6	6.3	3.9	9.7
	1997	15.6	6.5	-1.9	4.6	6.8	8.3
	1998	24.3	9.2	2.0	4.3	13.0	9.2
<b>Return on Equity</b>	1996	37.6	13.2	2.2	14.3	12.7	...
	1997	30.8	15.7	4.1	20.2	15.3	13.4
	1998	39.6	22.2	10.1	10.0	25.1	16.5
<b>Liabilities to Assets</b>	1996	0.42	0.74	0.98	0.89	0.68	0.83
	1997	0.39	0.73	1.02	0.99	0.68	0.76
	1998	0.39	0.67	0.90	0.88	0.58	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>	1996-97				9.4	7.5	
	1997-98				13.6	10.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.2	29.8	
	1997				76.2	23.8	
	1998				85.3	14.7	

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

## SICE: 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 (1997):	706						
Net Profit Margin	1996	9.3	4.6	0.4	2.4	5.7	3.7
	1997	10.3	4.9	0.7	3.9	5.4	3.6
	1998	11.2	5.3	0.8	3.7	5.7	5.7
Pretax Profit Margin	1996	11.7	5.8	0.8	2.9	7.1	5.1
	1997	12.8	6.1	0.9	5.0	6.9	4.8
	1998	14.0	6.7	1.0	4.7	7.3	6.8
Gross Profit Margin	1996	49.7	36.2	25.0	48.7	31.8	24.5
	1997	51.3	36.5	24.9	49.4	31.7	27.8
	1998	51.0	36.1	23.1	48.5	31.8	30.4
Pretax Profit to Assets	1996	19.8	9.0	0.9	4.3	10.8	7.6
	1997	20.1	9.4	1.7	7.0	10.6	7.3
	1998	20.6	10.3	1.4	6.3	12.0	7.1
Return on Equity	1996	34.3	19.2	5.5	12.5	20.8	16.9
	1997	37.0	20.0	6.7	16.1	21.7	16.0
	1998	34.8	19.6	6.9	16.8	21.2	17.3
Liabilities to Assets	1996	0.39	0.62	0.83	0.63	0.62	0.67
	1997	0.40	0.62	0.84	0.60	0.62	0.64
	1998	0.36	0.61	0.85	0.64	0.61	0.59
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	15.0			12.8		
	1997-98	12.6			7.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996	79.2			20.8		
	1997	80.7			19.3		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	142						
<b>Net Profit Margin</b>	1996	11.0	4.9	-0.3	2.2	6.1	1.8
	1997	10.9	5.0	-0.5	4.1	5.3	2.8
	1998	10.3	5.0	-0.5	4.0	5.1	...
<b>Pretax Profit Margin</b>	1996	13.3	6.1	-0.3	2.2	7.2	2.4
	1997	12.6	5.7	0.0	3.9	6.8	3.6
	1998	12.7	5.9	-0.3	4.5	6.3	...
<b>Gross Profit Margin</b>	1996	50.4	34.8	24.0	46.7	31.8	23.2
	1997	55.7	35.9	26.4	40.3	32.1	15.9
	1998	52.8	37.7	25.1	46.1	33.6	...
<b>Pretax Profit to Assets</b>	1996	18.6	9.2	-0.5	5.3	11.4	3.7
	1997	17.7	9.0	-0.1	5.1	9.9	9.2
	1998	19.0	9.2	-0.4	7.3	9.6	...
<b>Return on Equity</b>	1996	33.3	14.6	5.6	8.5	17.0	8.7
	1997	34.1	16.0	4.7	8.5	16.4	17.1
	1998	31.9	18.1	3.6	11.3	21.0	...
<b>Liabilities to Assets</b>	1996	0.38	0.64	0.86	0.71	0.57	0.69
	1997	0.45	0.71	0.90	0.74	0.61	0.68
	1998	0.33	0.63	0.90	0.63	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>	1996-97				18.7	26.2	
	1997-98				15.5	11.0	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				74.6	25.4	
	1997				77.0	23.0	
	1998				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: 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
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	195						
<b>Net Profit Margin</b>	1996	8.3	4.0	-0.7	4.7	3.8	4.2
	1997	9.7	4.9	0.6	5.0	4.5	8.5
	1998	9.5	4.9	0.7	4.3	5.0	5.2
<b>Pretax Profit Margin</b>	1996	9.8	5.5	-0.6	5.5	5.2	7.3
	1997	11.9	5.8	0.7	6.3	5.7	12.6
	1998	11.9	6.4	1.7	5.9	6.6	6.9
<b>Gross Profit Margin</b>	1996	53.6	34.2	24.9	49.6	30.1	29.9
	1997	48.5	34.5	24.9	43.9	30.4	33.7
	1998	49.8	34.5	25.8	43.9	31.3	29.2
<b>Pretax Profit to Assets</b>	1996	15.6	8.3	-1.5	5.9	9.4	16.2
	1997	17.9	8.3	1.2	7.6	8.5	14.8
	1998	20.9	9.5	1.5	5.5	11.7	9.6
<b>Return on Equity</b>	1996	32.1	13.8	1.5	7.9	17.0	23.4
	1997	31.9	13.8	4.0	12.9	16.7	28.5
	1998	39.8	19.1	7.8	13.8	22.9	16.1
<b>Liabilities to Assets</b>	1996	0.31	0.53	0.83	0.40	0.61	0.68
	1997	0.31	0.64	0.90	0.56	0.66	0.61
	1998	0.39	0.60	0.85	0.60	0.60	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	1996-97			12.1	13.0		
	1997-98			20.3	-2.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			74.8	25.2		
	1997			79.3	20.7		
	1998			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: 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 (1997):	127						
<b>Net Profit Margin</b>	1996	7.1	3.2	-4.4	-0.2	3.7	2.7
	1997	7.3	2.9	-3.2	2.1	4.0	2.0
	1998	7.2	4.0	-0.4	4.0	4.0	3.1
<b>Pretax Profit Margin</b>	1996	8.3	3.6	-4.4	-0.2	4.4	3.2
	1997	8.9	3.5	-2.7	3.0	4.7	3.5
	1998	8.9	4.9	-0.4	5.3	4.7	4.6
<b>Gross Profit Margin</b>	1996	40.0	28.5	18.8	32.4	27.4	23.5
	1997	34.8	26.8	18.9	27.8	26.8	24.1
	1998	42.1	27.6	18.3	28.4	25.9	23.0
<b>Pretax Profit to Assets</b>	1996	15.0	5.4	-5.1	-0.8	8.4	6.7
	1997	15.2	5.4	-7.3	2.5	8.4	8.1
	1998	20.6	9.1	-0.9	9.0	10.1	7.7
<b>Return on Equity</b>	1996	34.4	11.8	1.6	5.2	13.0	16.6
	1997	40.7	16.3	1.5	7.0	18.6	17.8
	1998	47.3	20.3	4.7	16.3	29.9	14.5
<b>Liabilities to Assets</b>	1996	0.44	0.74	0.97	0.82	0.61	0.57
	1997	0.46	0.68	0.93	0.67	0.71	0.57
	1998	0.39	0.68	0.94	0.67	0.72	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>	1996-97				15.4	11.0	
	1997-98				23.4	6.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996				69.6	30.4	
	1997				72.5	27.5	
	1998				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: 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 (1997):	2,168						
<b>Net Profit Margin</b>	1996	9.4	3.9	0.3	2.8	4.8	2.6
	1997	9.7	4.0	0.2	2.9	4.9	2.9
	1998	9.8	4.8	0.6	4.4	5.1	2.9
<b>Pretax Profit Margin</b>	1996	11.5	4.8	0.4	3.2	5.9	3.2
	1997	11.9	4.9	0.4	3.4	6.0	3.6
	1998	12.2	5.8	0.9	5.1	6.1	3.8
<b>Gross Profit Margin</b>	1996	51.0	35.7	24.7	44.2	30.9	25.8
	1997	53.7	37.9	25.9	46.2	32.5	25.6
	1998	54.5	37.6	26.0	48.5	32.8	24.9
<b>Pretax Profit to Assets</b>	1996	19.0	8.3	0.7	5.6	10.8	6.5
	1997	19.0	8.5	0.7	5.5	11.2	7.4
	1998	20.3	9.7	1.2	7.7	11.0	8.1
<b>Return on Equity</b>	1996	35.9	18.4	4.8	13.6	21.6	19.1
	1997	37.5	19.5	5.7	17.0	21.0	17.9
	1998	37.3	19.3	6.5	17.1	20.5	20.4
<b>Liabilities to Assets</b>	1996	0.38	0.64	0.87	0.67	0.60	0.72
	1997	0.39	0.65	0.89	0.72	0.61	0.69
	1998	0.38	0.61	0.85	0.67	0.58	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>		
	1996-97	11.4			8.8		
	1997-98	13.3			10.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				77.1	22.9	
	1997				76.9	23.1	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	51						
Net Profit Margin	1996	6.3	1.3	-3.9	0.9	1.9	0.7
	1997	8.0	2.8	-1.1	1.4	3.5	2.4
	1998	11.4	4.4	-0.6	3.2	5.0	...
Pretax Profit Margin	1996	7.1	1.5	-4.8	1.1	1.5	0.9
	1997	10.2	3.6	-1.1	1.7	4.3	2.9
	1998	15.4	5.2	-0.1	3.7	6.6	...
Gross Profit Margin	1996	39.7	29.0	17.6	33.3	26.4	22.6
	1997	39.8	31.8	22.5	38.4	29.1	24.3
	1998	43.9	32.6	22.0	36.8	29.3	...
Pretax Profit to Assets	1996	15.1	2.5	-6.6	1.2	6.4	1.7
	1997	21.3	7.0	-2.3	2.7	7.9	5.6
	1998	26.5	10.8	-0.6	5.8	11.1	...
Return on Equity	1996	28.0	4.6	-23.2	1.4	7.8	4.0
	1997	40.7	13.4	-0.2	6.8	15.0	12.2
	1998	43.2	23.5	10.4	10.3	24.8	...
Liabilities to Assets	1996	0.40	0.81	1.02	0.74	0.85	0.66
	1997	0.50	0.78	0.97	0.96	0.72	0.64
	1998	0.42	0.68	0.96	0.85	0.64	...
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		12.2	10.2			
1997-98		14.4	-2.5				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		66.0	34.0			
	1997		73.8	26.2			
	1998		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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	28						
<b>Net Profit Margin</b>	1996	9.5	5.8	1.1	...	4.1	5.7
	1997	8.8	2.3	-0.2	...	2.5	7.7
	1998	8.4	4.0	0.9	5.5	3.4	2.7
<b>Pretax Profit Margin</b>	1996	11.1	7.5	1.4	...	5.6	10.2
	1997	11.7	2.8	0.4	...	3.3	12.7
	1998	10.6	4.8	1.0	8.7	4.4	3.0
<b>Gross Profit Margin</b>	1996	45.5	33.9	25.3	...	33.4	27.3
	1997	36.8	26.1	21.2	...	25.3	34.0
	1998	47.0	33.2	27.2	43.0	32.7	26.5
<b>Pretax Profit to Assets</b>	1996	21.7	12.0	2.8	...	9.6	12.1
	1997	24.2	5.9	0.6	...	6.6	11.6
	1998	20.5	10.0	1.5	17.2	9.3	4.7
<b>Return on Equity</b>	1996	44.1	25.8	6.2	...	19.0	4.8
	1997	41.2	21.5	6.4	...	21.5	22.2
	1998	43.4	20.2	10.3	20.6	19.7	14.7
<b>Liabilities to Assets</b>	1996	0.39	0.66	0.77	...	0.67	0.47
	1997	0.42	0.65	0.89	...	0.62	0.59
	1998	0.36	0.60	0.87	0.59	0.61	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>	
	1996-97			15.1		7.9	
	1997-98			7.9		2.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			88.9		11.1	
	1997			85.4		14.6	
	1998			83.7		16.3	

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

SICE: 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 (1997):	600						
Net Profit Margin	1996	7.7	3.3	-0.5	2.0	4.0	3.1
	1997	8.5	3.7	0.1	2.2	4.2	3.0
	1998	9.0	4.5	0.1	3.1	5.3	3.1
Pretax Profit Margin	1996	9.5	4.1	-0.5	2.5	4.7	3.8
	1997	10.7	4.9	0.4	2.9	5.5	4.0
	1998	11.2	5.7	0.1	3.1	6.4	3.7
Gross Profit Margin	1996	41.2	30.3	21.2	38.9	27.4	22.8
	1997	44.2	31.4	21.9	39.6	28.1	21.9
	1998	46.1	32.7	21.4	37.3	28.9	23.4
Pretax Profit to Assets	1996	17.3	7.9	-0.8	3.8	9.9	9.2
	1997	17.2	8.6	0.5	4.4	10.7	6.9
	1998	19.9	10.0	0.4	4.8	11.6	7.4
Return on Equity	1996	31.4	14.2	2.2	8.3	17.3	18.6
	1997	33.4	17.4	5.3	10.7	18.6	16.4
	1998	36.7	18.1	7.3	11.6	19.6	16.5
Liabilities to Assets	1996	0.35	0.63	0.85	0.66	0.62	0.64
	1997	0.33	0.61	0.88	0.67	0.60	0.64
	1998	0.38	0.64	0.88	0.73	0.59	0.64
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			6.7		11.1	
	1997-98			14.8		10.5	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			75.6		24.4	
	1997			77.3		22.7	
	1998			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: 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 (1997):	249						
Net Profit Margin	1996	7.2	3.4	-1.0	1.9	4.0	3.0
	1997	8.2	4.3	0.9	4.3	4.3	2.5
	1998	9.8	4.5	-0.8	5.0	4.4	3.8
Pretax Profit Margin	1996	9.0	4.4	-0.9	2.3	4.9	3.6
	1997	10.3	4.9	1.1	5.1	4.9	3.3
	1998	12.1	5.5	-0.3	5.6	5.3	5.9
Gross Profit Margin	1996	41.0	30.2	20.0	33.9	27.4	22.1
	1997	38.3	27.3	20.9	31.7	25.5	25.0
	1998	42.0	30.1	22.1	35.7	27.3	26.7
Pretax Profit to Assets	1996	13.7	7.5	-1.0	3.0	10.0	7.2
	1997	18.7	10.3	1.1	8.1	11.0	7.5
	1998	18.8	8.0	-0.5	4.9	9.7	8.7
Return on Equity	1996	29.0	14.6	3.6	10.1	16.3	14.5
	1997	34.1	19.1	6.1	10.2	23.7	14.6
	1998	35.2	15.8	2.4	11.3	19.1	18.1
Liabilities to Assets	1996	0.32	0.58	0.87	0.67	0.57	0.61
	1997	0.36	0.64	0.86	0.58	0.66	0.64
	1998	0.35	0.64	0.84	0.63	0.64	0.59
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1996-97		16.2			14.1
		1997-98		12.1			2.0
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1996		74.8		25.2	
		1997		81.3		18.7	
		1998		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: 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 (1997):	65						
Net Profit Margin	1996	4.7	0.6	-4.6	-2.0	2.8	3.6
	1997	7.4	1.8	-2.5	1.2	3.5	1.0
	1998	6.0	2.0	-1.2	3.9	1.2	5.1
Pretax Profit Margin	1996	6.0	0.6	-4.6	-2.0	3.0	4.0
	1997	9.0	2.2	-1.6	1.4	4.8	2.6
	1998	6.6	2.4	-1.0	4.2	2.0	10.7
Gross Profit Margin	1996	41.4	29.7	21.2	32.9	28.4	23.8
	1997	46.5	31.5	21.8	35.6	26.8	25.5
	1998	47.7	31.7	20.9	40.9	23.6	23.1
Pretax Profit to Assets	1996	9.8	0.3	-13.3	-2.4	4.9	7.3
	1997	15.4	4.5	-2.5	2.7	8.7	3.9
	1998	13.2	3.5	-2.6	3.5	4.7	13.6
Return on Equity	1996	22.4	3.9	-15.3	-3.8	10.6	15.3
	1997	33.2	15.2	3.7	11.8	15.2	11.4
	1998	25.6	16.9	-4.2	22.6	13.1	20.3
Liabilities to Assets	1996	0.41	0.77	0.98	0.80	0.77	0.73
	1997	0.45	0.84	1.02	0.92	0.75	0.70
	1998	0.56	0.83	0.98	0.82	0.84	0.51
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				14.8	33.6	
	1997-98				18.1	11.9	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				65.5	34.5	
	1997				71.9	28.1	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	109						
<b>Net Profit Margin</b>	1996	7.6	3.4	-1.2	2.0	4.5	3.4
	1997	6.7	3.1	0.4	2.8	3.1	4.3
	1998	7.4	3.1	-0.8	4.4	3.0	1.2
<b>Pretax Profit Margin</b>	1996	9.4	3.7	-1.1	1.8	5.6	3.9
	1997	8.3	3.8	0.6	3.2	4.3	5.3
	1998	9.1	4.1	-0.3	6.1	3.8	2.0
<b>Gross Profit Margin</b>	1996	42.0	32.2	22.3	39.5	29.2	25.1
	1997	40.6	29.2	19.6	31.5	28.2	23.0
	1998	48.8	34.1	22.3	41.7	29.7	23.2
<b>Pretax Profit to Assets</b>	1996	21.8	7.6	-1.2	3.0	10.0	8.0
	1997	17.3	7.9	2.0	8.6	7.5	10.5
	1998	15.8	6.9	-0.8	5.0	7.9	4.5
<b>Return on Equity</b>	1996	37.1	13.8	2.9	12.0	15.1	17.8
	1997	32.7	14.3	4.7	14.5	14.3	16.3
	1998	30.6	13.0	3.4	12.7	13.3	10.1
<b>Liabilities to Assets</b>	1996	0.35	0.61	0.93	0.73	0.59	0.66
	1997	0.48	0.68	0.90	0.86	0.63	0.60
	1998	0.45	0.68	0.92	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>			
	1996-97	19.8		-0.5			
	1997-98	12.0		-8.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	75.5		24.5			
	1997	82.0		18.0			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	500						
Net Profit Margin	1996	7.4	3.6	-0.2	1.6	4.1	2.2
	1997	7.3	3.4	-0.6	1.9	3.8	2.2
	1998	8.9	4.4	-0.3	4.4	4.4	2.6
Pretax Profit Margin	1996	9.6	4.4	0.1	1.8	5.1	2.7
	1997	9.1	4.2	-0.5	1.9	4.7	2.5
	1998	11.0	5.4	0.1	4.9	5.5	3.5
Gross Profit Margin	1996	45.6	31.2	21.8	40.5	28.2	21.9
	1997	43.6	30.6	21.4	34.9	28.8	22.4
	1998	40.4	30.7	22.5	36.0	29.6	24.5
Pretax Profit to Assets	1996	19.0	8.0	0.2	2.8	10.4	6.8
	1997	18.1	7.4	-0.9	3.4	9.0	5.3
	1998	22.1	10.9	-0.1	7.6	11.8	7.5
Return on Equity	1996	34.1	15.8	3.7	8.6	19.6	15.4
	1997	34.5	16.1	3.7	12.5	17.5	18.4
	1998	41.5	22.4	9.6	24.1	21.9	17.6
Liabilities to Assets	1996	0.40	0.67	0.89	0.71	0.65	0.72
	1997	0.44	0.69	0.92	0.83	0.64	0.72
	1998	0.42	0.68	0.91	0.78	0.63	0.69
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97	20.8		10.6			
	1997-98	18.0		10.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1996	78.3		21.7			
	1997	75.4		24.6			
	1998	77.7		22.3			

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

## SICE: 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 (1997):	92						
<b>Net Profit Margin</b>	1996	8.1	3.8	-0.6	2.6	5.2	...
	1997	7.3	3.4	-3.5	-1.0	3.7	4.9
	1998	7.9	3.5	-1.4	0.8	4.0	2.2
<b>Pretax Profit Margin</b>	1996	10.4	4.4	-1.4	3.4	6.5	...
	1997	9.7	4.4	-2.5	-1.0	4.7	5.4
	1998	9.7	4.2	-1.4	0.8	5.6	3.2
<b>Gross Profit Margin</b>	1996	46.8	31.1	18.2	44.0	29.5	...
	1997	50.0	32.0	20.9	35.7	30.0	24.9
	1998	41.1	26.6	19.7	39.0	25.0	22.5
<b>Pretax Profit to Assets</b>	1996	19.5	8.4	-0.6	7.6	10.0	...
	1997	17.0	5.8	-4.8	-3.3	9.0	5.7
	1998	16.7	6.3	-2.2	0.7	8.6	8.6
<b>Return on Equity</b>	1996	36.7	14.7	2.1	16.0	14.0	...
	1997	38.5	16.6	4.8	13.1	21.5	...
	1998	34.6	17.0	6.7	7.7	21.9	26.2
<b>Liabilities to Assets</b>	1996	0.41	0.70	0.94	0.79	0.62	...
	1997	0.50	0.73	0.92	0.84	0.67	0.73
	1998	0.46	0.72	0.93	0.70	0.73	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>		
	1996-97	14.2			-9.2		
	1997-98	1.0			12.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	72.7			27.3		
	1997	70.3			29.7		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	77						
Net Profit Margin	1996	6.4	3.2	-0.8	-0.8	3.9	3.2
	1997	7.8	3.0	0.7	1.1	3.8	2.5
	1998	8.7	3.9	0.8	3.3	4.9	2.9
Pretax Profit Margin	1996	7.8	4.3	-0.8	-0.8	5.3	4.3
	1997	9.5	3.5	0.9	1.3	5.2	3.1
	1998	11.0	4.9	0.9	3.7	6.1	3.4
Gross Profit Margin	1996	39.0	30.4	22.0	31.3	27.8	30.0
	1997	46.6	33.3	25.5	38.7	32.7	28.1
	1998	49.8	35.9	25.1	42.3	33.4	22.9
Pretax Profit to Assets	1996	13.7	6.8	-0.7	-0.6	9.3	7.8
	1997	19.2	6.1	1.2	2.5	7.7	5.9
	1998	19.0	8.3	1.6	5.8	10.2	6.2
Return on Equity	1996	25.9	13.7	-1.1	-1.1	16.3	15.1
	1997	31.2	10.3	3.0	8.3	13.8	12.9
	1998	41.5	20.6	4.5	12.9	22.9	13.1
Liabilities to Assets	1996	0.35	0.66	0.83	0.67	0.64	0.62
	1997	0.38	0.67	0.84	0.68	0.62	0.65
	1998	0.44	0.65	0.90	0.73	0.63	0.63
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				9.8	-0.3	
	1997-98				10.7	9.6	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				75.0	25.0	
	1997				83.3	16.7	
	1998				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: 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 (1997):	1,034						
<b>Net Profit Margin</b>	1996	7.5	2.9	-1.3	1.4	3.7	2.4
	1997	8.2	3.3	-0.5	2.2	3.8	2.9
	1998	9.7	4.0	-0.2	2.8	4.9	2.8
<b>Pretax Profit Margin</b>	1996	9.0	3.6	-0.9	2.0	4.5	2.8
	1997	10.1	4.1	-0.3	2.8	5.0	3.5
	1998	11.7	5.0	-0.1	3.5	6.1	3.5
<b>Gross Profit Margin</b>	1996	45.5	31.6	23.3	42.4	29.2	24.9
	1997	47.5	32.7	23.4	42.4	28.5	24.0
	1998	50.0	35.4	24.0	44.0	31.2	25.2
<b>Pretax Profit to Assets</b>	1996	16.0	6.6	-1.5	2.9	8.3	5.6
	1997	18.6	7.0	-0.8	3.9	9.6	7.2
	1998	22.2	9.7	-0.4	5.5	11.6	7.9
<b>Return on Equity</b>	1996	31.0	14.8	3.0	9.1	16.6	14.9
	1997	36.6	17.5	4.1	14.9	18.7	18.2
	1998	42.4	21.4	6.6	14.8	24.7	20.9
<b>Liabilities to Assets</b>	1996	0.39	0.66	0.95	0.74	0.61	0.70
	1997	0.45	0.72	0.96	0.83	0.66	0.66
	1998	0.41	0.69	0.96	0.81	0.63	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>			
	1996-97	14.5		9.5			
	1997-98	12.1		8.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			72.1	27.9		
	1997			75.1	24.9		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	166						
Net Profit Margin	1996	6.6	3.1	-0.8	1.8	3.8	2.5
	1997	7.6	2.4	-1.4	1.1	3.4	4.3
	1998	10.5	5.0	0.1	4.8	5.0	6.1
Pretax Profit Margin	1996	8.4	4.2	-0.9	2.1	4.9	3.9
	1997	9.0	2.8	-1.4	1.6	4.5	4.7
	1998	14.7	6.4	0.7	6.4	6.3	7.9
Gross Profit Margin	1996	48.3	33.8	23.0	41.9	28.5	19.9
	1997	45.2	31.0	20.9	36.6	30.4	18.6
	1998	49.2	35.9	21.4	43.4	33.1	19.7
Pretax Profit to Assets	1996	15.5	5.2	-0.9	2.5	10.1	5.5
	1997	15.3	4.3	-2.4	2.6	7.6	6.0
	1998	23.8	9.7	0.9	10.4	9.6	9.5
Return on Equity	1996	33.0	15.4	0.3	4.6	21.6	16.2
	1997	34.2	12.8	-1.0	6.6	18.3	17.4
	1998	39.0	20.6	8.0	18.9	20.6	23.9
Liabilities to Assets	1996	0.49	0.71	0.92	0.73	0.71	0.67
	1997	0.47	0.69	0.92	0.73	0.69	0.63
	1998	0.36	0.59	0.88	0.56	0.63	0.64
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97		6.5		13.5		
	1997-98		15.8		4.2		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			71.0	29.0		
	1997			69.8	30.2		
	1998			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: 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 (1997):	41						
<b>Net Profit Margin</b>	1996	6.2	2.1	-1.6	5.4	0.8	2.3
	1997	5.2	0.6	-6.8	0.3	0.6	2.0
	1998	...	-0.8	...	-13.9	...	...
<b>Pretax Profit Margin</b>	1996	7.5	1.8	-1.6	4.5	1.1	3.0
	1997	5.9	0.8	-6.8	0.3	0.8	2.7
	1998	...	-0.1	...	...	...	...
<b>Gross Profit Margin</b>	1996	...	18.3	...	...	14.8	...
	1997	...	22.9	...	...	16.0	...
	1998	...	28.8	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	13.1	5.4	-1.9	7.0	3.2	1.1
	1997	13.6	1.7	-10.3	1.1	1.7	6.6
	1998	...	-3.4	...	-8.5	...	...
<b>Return on Equity</b>	1996	...	33.3	...	...	...	...
	1997	61.7	16.7	-16.0	...	25.5	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.63	1.00	1.13	1.05	0.98	0.77
	1997	0.77	0.90	1.22	1.01	0.86	0.77
	1998	...	0.97	...	1.06	...	...
<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>		
	1996-97	22.2			30.5		
	1997-98	13.7			20.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	71.0			29.0		
	1997	56.3			43.8		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	88						
Net Profit Margin	1996	5.2	2.2	-1.0	1.8	2.3	2.4
	1997	6.3	2.3	0.0	0.7	2.9	2.1
	1998	6.0	2.5	0.7	2.5	2.5	1.7
Pretax Profit Margin	1996	6.8	2.5	-1.0	1.8	3.3	2.9
	1997	8.0	3.0	0.2	0.7	3.6	2.7
	1998	6.4	3.0	0.6	2.7	3.0	2.3
Gross Profit Margin	1996	32.6	23.7	15.9	31.9	18.9	19.8
	1997	33.9	24.2	16.6	28.0	23.3	20.5
	1998	31.2	24.8	17.9	33.8	23.6	19.4
Pretax Profit to Assets	1996	10.8	6.1	-1.8	4.1	6.3	6.9
	1997	17.5	5.1	0.4	0.9	6.2	5.8
	1998	12.5	6.0	0.8	3.4	6.5	5.0
Return on Equity	1996	30.7	13.6	4.5	13.9	13.6	15.9
	1997	38.8	16.7	2.6	1.6	16.8	16.9
	1998	33.2	14.5	3.5	4.8	14.8	14.7
Liabilities to Assets	1996	0.47	0.74	0.94	0.82	0.71	0.64
	1997	0.48	0.74	0.89	0.84	0.72	0.70
	1998	0.45	0.74	0.86	0.75	0.74	0.66
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			9.4		10.0	
	1997-98			10.5		16.0	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			76.6	23.4		
	1997			80.7	19.3		
	1998			84.1	15.9		

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

SICE: 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 (1997):	84						
<b>Net Profit Margin</b>	1996	4.5	1.5	-3.0	-3.0	2.1	1.4
	1997	5.8	1.7	-1.3	-0.9	3.1	1.4
	1998	7.0	3.8	-0.6	3.2	4.0	1.5
<b>Pretax Profit Margin</b>	1996	5.4	1.9	-3.0	-3.0	2.7	1.8
	1997	7.2	2.2	-1.3	-0.8	4.2	1.7
	1998	8.6	4.2	-0.5	3.4	4.8	1.9
<b>Gross Profit Margin</b>	1996	36.9	28.2	18.3	38.9	24.0	16.5
	1997	38.0	26.0	17.4	29.1	23.9	16.2
	1998	40.5	27.9	19.9	37.7	25.0	17.0
<b>Pretax Profit to Assets</b>	1996	10.4	4.1	-2.9	-3.3	5.0	4.8
	1997	19.0	5.1	-2.5	-1.2	7.7	4.7
	1998	17.5	8.8	-1.2	5.4	11.3	6.0
<b>Return on Equity</b>	1996	26.9	12.1	3.6	3.9	12.7	22.5
	1997	40.9	16.9	5.5	4.5	18.9	15.1
	1998	48.3	20.7	9.7	19.0	21.2	17.6
<b>Liabilities to Assets</b>	1996	0.33	0.59	0.92	0.59	0.60	0.85
	1997	0.51	0.76	0.99	0.84	0.73	0.85
	1998	0.43	0.72	0.90	0.82	0.66	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>		
	1996-97	13.5			-2.5		
	1997-98	15.2			18.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	70.5			29.5		
	1997	70.9			29.1		
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	59						
<b>Net Profit Margin</b>	1996	5.1	1.6	-4.9	-0.4	1.9	...
	1997	4.2	1.3	-7.8	-2.6	2.9	2.9
	1998	6.2	3.3	-0.9	2.8	3.5	3.2
<b>Pretax Profit Margin</b>	1996	6.2	2.3	-4.9	-0.4	2.3	...
	1997	5.0	1.5	-7.8	-2.6	3.7	3.6
	1998	8.3	3.9	-0.2	2.8	4.1	3.2
<b>Gross Profit Margin</b>	1996	40.0	26.2	13.0	35.3	21.3	...
	1997	37.4	25.4	15.7	31.6	20.5	19.7
	1998	35.7	23.2	18.4	26.3	21.2	11.0
<b>Pretax Profit to Assets</b>	1996	8.0	3.1	-6.3	-2.0	5.5	...
	1997	11.5	3.7	-12.0	-2.3	6.0	7.5
	1998	13.8	6.9	-1.4	5.1	8.7	7.6
<b>Return on Equity</b>	1996	15.0	6.4	-0.4	3.6	8.6	...
	1997	27.7	9.4	0.5	8.4	11.7	...
	1998	33.7	14.8	5.2	12.2	16.0	17.5
<b>Liabilities to Assets</b>	1996	0.25	0.49	0.92	0.71	0.49	...
	1997	0.34	0.57	0.96	0.74	0.50	0.71
	1998	0.40	0.70	0.93	0.78	0.56	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>	1996-97				3.0	15.0	
	1997-98				11.7	10.3	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				70.8	29.2	
	1997				62.1	37.9	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	24						
<b>Net Profit Margin</b>	1996	5.2	1.7	-8.5	-1.2	2.4	...
	1997	8.3	3.1	-6.2	-1.0	4.6	3.0
	1998	20.8	3.4	0.8	11.9	1.8	...
<b>Pretax Profit Margin</b>	1996	6.2	1.7	-8.5	-1.2	2.9	...
	1997	11.9	4.0	-1.0	0.0	5.6	3.7
	1998	25.6	4.1	0.8	15.6	1.9	...
<b>Gross Profit Margin</b>	1996	33.9	17.9	12.0	...	17.5	...
	1997	...	26.1	...	...	22.8	17.0
	1998	...	28.3	...	...	16.4	...
<b>Pretax Profit to Assets</b>	1996	12.5	2.8	-6.5	-2.9	5.8	...
	1997	12.4	3.8	-2.1	0.8	11.1	5.4
	1998	16.1	11.1	2.7	14.3	4.7	...
<b>Return on Equity</b>	1996	...	-0.5	...	...	8.4	...
	1997	...	12.9	...	...	15.1	...
	1998	...	18.8	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.29	0.87	1.01	0.94	0.63	...
	1997	0.42	0.89	1.04	0.96	0.73	0.77
	1998	0.44	0.89	1.22	0.95	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>	
	1996-97			13.0		0.8	
	1997-98			...		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			60.9		39.1	
	1997			64.5		35.5	
	1998			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: 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 (1997):	52						
Net Profit Margin	1996	6.3	1.8	-1.8	1.0	4.7	3.6
	1997	6.6	1.1	-3.7	2.9	0.4	1.6
	1998	6.1	1.9	-0.4	2.7	1.3	...
Pretax Profit Margin	1996	7.9	2.1	-1.6	1.2	6.2	4.3
	1997	7.8	0.9	-3.6	2.5	0.5	1.9
	1998	7.6	2.5	-0.4	3.1	1.6	...
Gross Profit Margin	1996	48.8	32.4	20.7	39.2	26.2	...
	1997	48.7	28.4	20.6	38.6	25.2	...
	1998	39.3	28.0	23.3	32.0	26.4	...
Pretax Profit to Assets	1996	15.9	5.0	-2.7	2.6	7.0	5.0
	1997	15.9	2.8	-7.4	6.0	0.3	3.8
	1998	18.8	4.9	-1.0	6.3	2.4	...
Return on Equity	1996	28.3	9.1	-10.7	3.0	20.2	...
	1997	34.6	8.9	-5.0	17.7	2.1	...
	1998	47.6	20.4	2.7	22.7	16.3	...
Liabilities to Assets	1996	0.42	0.65	0.98	0.62	0.66	0.70
	1997	0.33	0.61	0.87	0.63	0.57	0.54
	1998	0.53	0.75	0.95	0.83	0.68	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				37.4	17.2	
	1997-98				6.2	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					62.2	37.8	
	1997				59.3	40.7	
	1998				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: 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 (1997):	29						
<b>Net Profit Margin</b>	1996	10.6	3.4	0.4	2.9	3.9	...
	1997	15.9	4.6	-0.7	2.4	10.0	...
	1998	13.1	5.4	2.9	6.3	5.0	...
<b>Pretax Profit Margin</b>	1996	13.0	4.3	1.1	3.7	5.2	...
	1997	17.8	4.9	-0.7	2.4	12.4	...
	1998	14.9	6.8	3.0	8.4	5.8	...
<b>Gross Profit Margin</b>	1996	45.2	30.8	21.0	35.8	29.6	...
	1997	49.7	37.2	27.7	42.3	33.4	...
	1998	46.6	28.9	20.5	26.5	31.5	...
<b>Pretax Profit to Assets</b>	1996	26.3	6.4	1.1	2.7	8.1	...
	1997	31.2	11.7	-2.0	3.3	18.4	...
	1998	25.3	8.0	4.8	8.5	7.4	...
<b>Return on Equity</b>	1996	33.7	20.0	2.7	2.7	29.4	...
	1997	43.9	25.1	8.9	9.5	30.9	...
	1998	44.9	27.0	11.6	21.2	27.9	...
<b>Liabilities to Assets</b>	1996	0.20	0.45	0.93	0.48	0.39	...
	1997	0.26	0.51	0.93	0.60	0.45	...
	1998	0.31	0.78	1.01	0.60	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>		
	1996-97	-2.5			19.9		
	1997-98	2.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.5	23.5	
	1997				71.9	28.1	
	1998				93.5	6.5	

(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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	4.6	-1.4	-7.9	1.5	-2.6	1.7
	1997	...	2.6	...	...	3.1	4.1
	1998	6.7	3.5	1.1	4.2	3.5	2.0
Pretax Profit Margin	1996	5.7	-1.4	-7.9	1.5	-2.6	2.2
	1997	...	3.3	...	...	4.0	4.9
	1998	7.9	4.3	1.0	4.5	4.2	2.7
Gross Profit Margin	1996	...	25.2	...	...	21.5	...
	1997	...	22.8	...	...	22.7	27.0
	1998	41.3	20.8	18.2	...	20.8	16.6
Pretax Profit to Assets	1996	10.2	-0.5	-2.9	5.7	-0.8	2.5
	1997	...	7.0	...	...	9.9	5.1
	1998	16.1	6.8	1.7	11.3	6.8	4.7
Return on Equity	1996	24.1	9.1	-9.4	...	-0.6	...
	1997	...	18.2	...	...	22.2	17.0
	1998	32.2	15.9	4.0	...	15.8	13.3
Liabilities to Assets	1996	0.41	0.76	0.93	0.84	0.48	0.46
	1997	...	0.66	...	...	0.65	0.66
	1998	0.37	0.67	0.88	0.47	0.67	0.75
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	7.5			3.6		
	1997-98	14.2			-1.3		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				51.9	48.1	
	1997				74.1	25.9	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	21						
<b>Net Profit Margin</b>	1996	...	4.4	...	...	5.7	4.8
	1997	6.0	1.2	-0.3	-0.3	3.8	5.2
	1998	11.7	2.1	-1.1	...	2.1	4.3
<b>Pretax Profit Margin</b>	1996	...	5.6	...	...	6.6	7.8
	1997	7.3	1.7	-0.3	-0.3	4.5	7.2
	1998	14.4	2.7	-1.1	...	2.7	6.7
<b>Gross Profit Margin</b>	1996	...	39.7	...	...	38.8	...
	1997	49.7	32.3	24.3	...	27.3	17.6
	1998	43.9	35.7	24.3	...	37.5	19.6
<b>Pretax Profit to Assets</b>	1996	...	7.1	...	...	8.3	14.1
	1997	10.0	3.4	-0.6	-0.4	5.3	19.0
	1998	18.6	4.4	-3.0	...	4.4	15.5
<b>Return on Equity</b>	1996	...	12.8	...	...	13.9	23.2
	1997	20.0	10.0	-6.5	...	12.0	35.2
	1998	...	10.7	...	...	15.3	25.8
<b>Liabilities to Assets</b>	1996	...	0.71	...	...	0.70	0.31
	1997	0.40	0.72	0.87	0.77	0.68	0.40
	1998	0.21	0.67	0.88	...	0.67	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>		
	1996-97	16.0			19.1		
	1997-98	30.7			10.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			72.7		27.3	
	1997			71.4		28.6	
	1998			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: 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 (1997):	26						
<b>Net Profit Margin</b>	1996	3.7	0.4	-7.1	-0.9	2.5	...
	1997	4.5	1.8	-1.3	3.2	1.0	...
	1998	5.7	0.3	-6.4	-2.5	2.6	...
<b>Pretax Profit Margin</b>	1996	4.1	0.4	-7.1	-0.9	3.2	...
	1997	6.6	2.3	-1.3	3.7	1.4	...
	1998	6.5	0.4	-6.4	-2.5	4.5	...
<b>Gross Profit Margin</b>	1996	38.5	29.2	20.4	32.4	23.9	...
	1997	48.4	31.5	19.5	34.7	23.3	...
	1998	58.6	38.3	23.4	42.8	27.2	...
<b>Pretax Profit to Assets</b>	1996	8.3	0.3	-7.7	-1.0	5.8	...
	1997	16.2	3.1	-1.6	3.2	2.2	...
	1998	9.9	0.9	-17.2	-8.8	8.7	...
<b>Return on Equity</b>	1996	...	2.6	...	1.1	...	...
	1997	26.5	5.3	-4.0	3.4	11.1	...
	1998	16.0	7.1	-11.6	-4.9	10.8	...
<b>Liabilities to Assets</b>	1996	0.40	0.69	1.00	0.69	0.60	...
	1997	0.37	0.67	0.88	0.57	0.70	...
	1998	0.28	0.60	0.94	0.51	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>	1996-97				-5.9	18.8	
	1997-98				0.6	...	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				63.0	37.0	
	1997				71.9	28.1	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	33						
<b>Net Profit Margin</b>	1996	5.0	2.0	-16.6	1.8	2.2	...
	1997	7.5	2.3	-4.8	1.7	2.4	3.6
	1998	10.1	4.6	0.8	3.3	5.2	3.0
<b>Pretax Profit Margin</b>	1996	6.8	2.0	-16.6	1.8	2.2	...
	1997	8.6	2.5	-4.8	1.7	2.6	5.7
	1998	13.6	5.2	1.0	3.3	6.4	4.8
<b>Gross Profit Margin</b>	1996	40.6	26.5	14.5	30.7	22.8	...
	1997	38.0	25.1	14.4	43.7	20.5	26.3
	1998	50.0	35.3	17.6	43.2	32.0	15.0
<b>Pretax Profit to Assets</b>	1996	10.4	2.6	-9.8	1.8	4.9	...
	1997	16.7	3.9	-7.6	2.4	5.5	9.6
	1998	18.1	9.3	0.7	4.5	10.0	10.8
<b>Return on Equity</b>	1996	...	14.5	...	...	14.5	...
	1997	45.7	25.1	-0.1	...	25.1	28.5
	1998	49.0	12.6	7.1	14.0	45.3	16.9
<b>Liabilities to Assets</b>	1996	0.48	0.75	1.14	1.00	0.69	...
	1997	0.52	0.78	1.01	0.94	0.76	0.67
	1998	0.47	0.76	0.94	0.91	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>	
	1996-97			3.9		...	
	1997-98			20.3		-0.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			70.4		29.6	
	1997			70.5		29.5	
	1998			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: 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 (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	20						
Net Profit Margin	1996	7.0	4.5	-2.8	2.0	6.5	...
	1997	4.7	2.7	-5.6	1.9	2.7	3.8
	1998	5.8	2.5	-3.8	-0.4	4.7	...
Pretax Profit Margin	1996	9.9	5.6	-2.8	2.3	9.6	...
	1997	6.1	3.6	-5.6	2.5	3.6	5.4
	1998	7.2	3.2	-3.6	-0.4	6.0	...
Gross Profit Margin	1996	58.3	33.6	22.4	34.1	33.0	...
	1997	54.3	31.0	23.2	36.3	27.8	17.9
	1998	51.0	31.3	23.3	32.3	31.3	...
Pretax Profit to Assets	1996	26.7	6.8	-4.2	4.9	14.2	...
	1997	10.0	4.7	-6.2	4.2	4.7	24.8
	1998	14.8	3.3	-8.1	-0.7	6.4	...
Return on Equity	1996	...	11.3	...	6.7	...	...
	1997	...	7.5	...	...	7.5	24.5
	1998	35.2	11.5	-4.9	-1.0	13.0	...
Liabilities to Assets	1996	0.28	0.61	0.85	0.75	0.46	...
	1997	0.40	0.69	1.01	0.66	0.69	0.44
	1998	0.43	0.71	1.06	0.96	0.58	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				14.5	...	
	1997-98				4.2	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				76.2	23.8	
	1997				71.4	28.6	
	1998				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: 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 (1997):	131						
<b>Net Profit Margin</b>	1996	6.9	2.5	-0.7	2.5	2.6	4.9
	1997	6.2	2.7	0.1	1.6	2.8	2.9
	1998	9.0	3.5	-1.0	6.2	2.0	2.9
<b>Pretax Profit Margin</b>	1996	8.4	3.2	-0.6	3.4	3.1	7.3
	1997	7.9	3.3	0.3	2.5	3.4	3.9
	1998	11.5	4.1	-0.3	7.8	2.6	4.9
<b>Gross Profit Margin</b>	1996	42.5	30.2	20.8	36.3	28.7	24.6
	1997	42.8	29.0	21.3	26.5	29.2	25.2
	1998	46.9	31.5	22.2	46.9	29.2	21.0
<b>Pretax Profit to Assets</b>	1996	16.1	4.8	-1.8	4.0	5.2	11.0
	1997	15.8	6.3	0.6	2.2	7.3	6.4
	1998	15.2	6.1	-1.7	6.7	5.5	9.8
<b>Return on Equity</b>	1996	29.9	10.1	-1.1	4.8	11.0	21.5
	1997	33.1	16.8	2.4	7.0	18.8	12.1
	1998	34.5	13.2	-0.7	16.0	11.7	22.6
<b>Liabilities to Assets</b>	1996	0.29	0.55	0.85	0.34	0.57	0.60
	1997	0.34	0.61	0.82	0.58	0.61	0.67
	1998	0.39	0.66	0.88	0.72	0.64	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>			
	1996-97	9.9		11.9			
	1997-98	16.0		10.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	71.8		28.2			
	1997	77.8		22.2			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	69						
Net Profit Margin	1996	8.6	3.8	-1.9	5.1	1.1	0.8
	1997	4.6	1.6	-4.6	-0.9	2.7	0.5
	1998	6.0	1.4	-2.8	1.1	2.5	...
Pretax Profit Margin	1996	8.7	4.7	-1.7	6.1	1.5	1.1
	1997	5.6	1.6	-4.5	-0.9	3.3	0.6
	1998	7.3	1.7	-2.8	1.1	2.6	...
Gross Profit Margin	1996	54.2	31.2	16.4	50.6	21.0	...
	1997	35.2	25.0	17.6	22.2	26.3	...
	1998	43.4	23.8	13.8	47.2	19.3	...
Pretax Profit to Assets	1996	22.0	4.3	-5.1	10.9	3.8	0.1
	1997	15.3	2.1	-3.8	-1.3	7.2	1.6
	1998	20.8	5.1	-4.9	3.6	7.0	...
Return on Equity	1996	22.3	11.8	1.9	...	10.3	...
	1997	23.8	7.7	-8.5	-5.4	9.1	...
	1998	36.6	19.7	3.4	19.1	23.5	...
Liabilities to Assets	1996	0.51	0.87	1.21	1.17	0.64	0.92
	1997	0.45	0.77	0.97	0.84	0.70	0.74
	1998	0.48	0.71	0.92	0.68	0.71	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-10.0	4.4	
	1997-98				17.2	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				69.4	30.6	
	1997				58.4	41.6	
	1998				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: 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 (1997):	317						
<b>Net Profit Margin</b>	1996	5.6	1.7	-4.7	1.3	2.0	1.8
	1997	6.6	1.8	-1.9	1.5	2.4	1.8
	1998	5.8	1.3	-2.6	0.9	1.9	1.8
<b>Pretax Profit Margin</b>	1996	6.9	1.9	-4.5	1.6	2.6	2.3
	1997	7.3	2.1	-2.0	1.5	2.6	2.4
	1998	6.4	1.8	-2.4	0.9	2.5	2.4
<b>Gross Profit Margin</b>	1996	44.4	28.6	18.4	37.5	23.5	21.0
	1997	39.3	27.8	16.5	32.2	23.1	25.0
	1998	41.3	29.8	17.8	34.2	24.2	18.4
<b>Pretax Profit to Assets</b>	1996	12.9	3.5	-6.4	2.5	4.9	4.7
	1997	14.4	4.0	-4.2	2.6	5.6	3.7
	1998	13.1	3.4	-4.3	1.5	5.2	4.4
<b>Return on Equity</b>	1996	31.2	11.4	-1.7	8.9	14.0	6.2
	1997	31.3	15.3	0.8	10.0	21.4	6.0
	1998	37.1	15.1	0.5	14.3	15.1	...
<b>Liabilities to Assets</b>	1996	0.45	0.78	1.01	0.84	0.73	0.68
	1997	0.46	0.78	1.00	0.81	0.75	0.77
	1998	0.45	0.78	1.00	0.88	0.73	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>		
	1996-97	-1.2			10.3		
	1997-98	18.3			-6.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				62.5	37.5	
	1997				63.3	36.7	
	1998				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: 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 (1997):	32						
Net Profit Margin	1996	10.3	5.0	-1.0	5.0	5.0	...
	1997	13.2	4.9	-5.1	3.3	5.2	...
	1998	11.1	3.1	-3.9	3.9	3.1	...
Pretax Profit Margin	1996	12.3	5.4	-1.0	5.6	5.4	...
	1997	16.1	5.7	-5.1	5.7	5.7	...
	1998	12.9	5.7	-3.9	9.4	3.7	...
Gross Profit Margin	1996	56.8	30.5	14.9	49.3	24.4	...
	1997	41.4	32.3	15.5	35.4	16.5	...
	1998	55.7	36.3	20.9	46.6	25.4	...
Pretax Profit to Assets	1996	18.3	6.4	-2.2	4.1	9.0	...
	1997	16.8	8.1	-6.3	7.9	9.2	...
	1998	18.1	5.7	-6.9	2.9	7.4	...
Return on Equity	1996	...	24.5	...	...	24.5	...
	1997	38.5	17.6	-4.2	17.6	23.4	...
	1998	...	18.5	...	...	16.0	...
Liabilities to Assets	1996	0.58	0.85	1.05	0.91	0.84	...
	1997	0.62	0.80	1.12	0.83	0.77	...
	1998	0.55	0.84	1.05	0.99	0.68	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				38.1	...	
	1997-98				6.6	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				70.8	29.2	
	1997				75.0	25.0	
	1998				66.7	33.3	

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

## SICE: 3311 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 (1997):	48						
<b>Net Profit Margin</b>	1996	6.6	2.6	-0.8	2.0	2.6	1.9
	1997	5.3	2.4	-2.0	-1.2	3.9	3.0
	1998	6.6	1.4	-3.6	1.5	1.3	...
<b>Pretax Profit Margin</b>	1996	9.0	2.8	-0.5	2.5	2.8	2.4
	1997	6.6	2.9	-2.0	-1.2	4.8	3.5
	1998	8.0	1.7	-3.6	1.7	1.7	...
<b>Gross Profit Margin</b>	1996	44.9	32.4	21.8	40.7	27.8	20.8
	1997	43.0	28.6	23.4	42.3	27.2	21.5
	1998	38.7	29.4	23.4	28.7	30.2	...
<b>Pretax Profit to Assets</b>	1996	13.1	4.7	-1.5	4.3	5.8	5.4
	1997	13.4	6.9	-5.0	-2.3	8.1	6.9
	1998	15.1	1.7	-9.4	1.4	3.3	...
<b>Return on Equity</b>	1996	45.5	13.0	-1.4	8.9	14.9	11.7
	1997	33.7	13.6	0.4	11.8	15.3	17.4
	1998	32.4	10.6	1.7	20.6	8.9	...
<b>Liabilities to Assets</b>	1996	0.34	0.65	0.92	0.74	0.63	0.56
	1997	0.40	0.71	0.93	0.80	0.70	0.67
	1998	0.32	0.57	1.04	0.55	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>		
	1996-97	17.0			9.4		
	1997-98	14.5			2.8		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	75.0			25.0		
	1997	72.6			27.4		
	1998	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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	43						
Net Profit Margin	1996	11.3	1.8	-4.7	-0.8	5.5	...
	1997	7.1	3.5	0.5	3.0	4.8	1.0
	1998	11.8	4.4	-0.4	3.8	6.8	...
Pretax Profit Margin	1996	14.4	2.0	-4.7	-1.2	7.0	...
	1997	9.3	4.3	0.6	3.8	5.6	1.4
	1998	16.6	5.0	-0.4	4.4	7.5	...
Gross Profit Margin	1996	34.3	28.7	20.3	30.6	27.0	...
	1997	42.3	28.9	22.0	30.6	28.6	...
	1998	61.7	34.6	25.6	49.3	32.7	...
Pretax Profit to Assets	1996	26.3	4.6	-8.1	-3.0	11.4	...
	1997	20.9	9.3	1.3	8.0	10.8	4.0
	1998	37.5	8.4	-3.3	8.3	8.4	...
Return on Equity	1996	...	18.5	...	...	16.3	...
	1997	38.6	23.5	9.6	...	25.8	...
	1998	...	11.9	...	...	11.9	...
Liabilities to Assets	1996	0.57	0.84	1.08	1.07	0.66	...
	1997	0.48	0.76	0.97	0.94	0.70	0.64
	1998	0.46	0.67	1.07	0.88	0.53	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	3.9			3.0		
	1997-98	33.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				58.8	41.2	
	1997				82.0	18.0	
	1998				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: 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 (1997):	102						
<b>Net Profit Margin</b>	1996	4.8	1.6	-1.8	0.5	2.4	1.5
	1997	5.3	1.2	-4.0	0.8	1.4	2.0
	1998	7.9	1.5	-1.6	1.5	1.5	5.0
<b>Pretax Profit Margin</b>	1996	6.3	2.2	-1.1	0.5	2.6	2.1
	1997	5.5	1.4	-3.9	1.1	1.5	2.1
	1998	9.7	1.8	-1.6	1.5	2.0	7.1
<b>Gross Profit Margin</b>	1996	40.4	31.1	20.7	36.6	29.0	18.7
	1997	41.7	32.7	22.9	39.8	30.4	28.3
	1998	43.0	31.8	23.6	31.4	31.8	28.3
<b>Pretax Profit to Assets</b>	1996	12.8	3.9	-1.4	1.3	4.8	4.0
	1997	14.9	2.8	-4.7	1.6	3.8	5.0
	1998	20.1	2.8	-4.6	6.1	2.8	17.8
<b>Return on Equity</b>	1996	35.9	14.3	2.3	11.4	18.9	4.3
	1997	33.3	14.3	1.4	11.4	15.3	10.2
	1998	36.4	10.8	-0.8	27.7	5.6	...
<b>Liabilities to Assets</b>	1996	0.54	0.84	0.99	0.82	0.84	0.48
	1997	0.55	0.77	0.99	0.84	0.75	0.62
	1998	0.47	0.77	0.98	0.92	0.68	0.66
<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			
	1996-97	18.1		4.2			
	1997-98	6.5		22.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<u>Profit</u>		<u>Loss</u>			
	1996	75.9		24.1			
	1997	70.4		29.6			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	37						
<b>Net Profit Margin</b>	1996	6.2	0.4	-5.3	-1.9	3.0	...
	1997	6.9	2.3	-1.9	3.7	2.0	...
	1998	10.6	2.3	-1.8	6.3	0.6	...
<b>Pretax Profit Margin</b>	1996	7.3	0.4	-5.1	-1.9	3.0	...
	1997	6.3	2.0	-1.9	3.7	1.3	...
	1998	11.8	2.9	-1.8	6.3	0.6	...
<b>Gross Profit Margin</b>	1996	50.9	30.8	21.1	34.3	29.2	...
	1997	45.6	29.8	24.1	44.1	28.2	...
	1998	46.5	32.7	25.5	37.4	32.7	...
<b>Pretax Profit to Assets</b>	1996	13.4	0.4	-5.3	-1.9	6.9	...
	1997	10.9	2.9	-2.8	1.1	3.1	...
	1998	15.9	4.6	-4.0	9.7	2.9	...
<b>Return on Equity</b>	1996	29.2	10.1	-4.3	1.8	13.7	...
	1997	34.2	16.2	-1.6	15.4	17.0	...
	1998	28.8	8.4	0.8	...	3.8	...
<b>Liabilities to Assets</b>	1996	0.56	0.70	0.96	0.81	0.69	...
	1997	0.56	0.71	1.00	0.84	0.71	...
	1998	0.25	0.70	1.04	0.96	0.70	...
<b>Sales - % change year over year</b>					Firms with revenue between \$50,000 and \$5 million    \$5 million and \$25 million		
	1996-97			10.4		...	
	1997-98			20.0		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<u>Profit</u>	<u>Loss</u>	
	1996				57.1	42.9	
	1997				65.9	34.1	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	19						
<b>Net Profit Margin</b>	1996	...	5.0	...	1.4	...	...
	1997	9.6	-0.8	-12.6	-11.4	7.0	...
	1998	...	2.5	...	1.6	...	...
<b>Pretax Profit Margin</b>	1996	...	6.8	...	1.7	...	...
	1997	10.8	2.7	-22.4	-9.9	10.0	...
	1998	...	4.5	...	2.1	...	...
<b>Gross Profit Margin</b>	1996	...	32.5	...	22.6	...	...
	1997	63.2	41.6	24.9	58.8	28.7	...
	1998	...	42.5	...	52.3	...	...
<b>Pretax Profit to Assets</b>	1996	...	9.3	...	3.2	...	...
	1997	25.0	0.2	-19.3	-18.7	24.1	...
	1998	...	6.3	...	3.8	...	...
<b>Return on Equity</b>	1996	...	16.2	...	...	...	...
	1997	...	7.1	...	...	22.3	...
	1998	...	5.6	...	3.6	...	...
<b>Liabilities to Assets</b>	1996	...	0.52	...	0.54	...	...
	1997	0.26	0.46	0.71	0.45	0.47	...
	1998	...	0.50	...	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>		
	1996-97			11.4	...		
	1997-98			-1.1	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			69.2	30.8		
	1997			55.0	45.0		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	34						
Net Profit Margin	1996	5.7	1.1	-7.5	-0.9	1.7	...
	1997	8.2	2.1	-2.4	4.9	2.0	1.6
	1998	10.5	2.3	-4.6	-0.5	6.0	...
Pretax Profit Margin	1996	6.5	1.2	-7.5	-0.9	2.7	...
	1997	10.1	2.4	-1.8	5.8	2.0	2.1
	1998	12.8	2.5	-4.6	-0.5	7.5	...
Gross Profit Margin	1996	63.4	38.8	29.9	42.5	32.4	...
	1997	54.7	32.8	21.8	39.2	31.7	...
	1998	54.0	32.6	25.8	45.6	30.6	...
Pretax Profit to Assets	1996	13.2	3.7	-8.0	-4.5	4.3	...
	1997	13.8	5.7	-8.4	9.0	4.6	4.3
	1998	22.9	5.6	-7.2	0.3	11.9	...
Return on Equity	1996	...	7.0	...	...	7.0	...
	1997	35.7	13.8	2.7	22.2	8.5	...
	1998	35.6	20.8	-13.3	19.4	23.0	...
Liabilities to Assets	1996	0.60	0.83	1.08	0.87	0.79	...
	1997	0.56	0.69	1.03	0.88	0.65	0.45
	1998	0.48	0.72	0.95	0.87	0.58	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-14.7	3.1	
	1997-98				-2.7	-0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.7	32.3	
	1997				68.3	31.7	
	1998				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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	45						
<b>Net Profit Margin</b>	1996	7.7	0.8	-18.9	-3.5	1.0	1.6
	1997	11.1	4.4	-9.4	-1.5	5.7	6.5
	1998	13.8	4.5	-3.3	1.9	5.2	1.3
<b>Pretax Profit Margin</b>	1996	10.1	1.2	-18.9	-3.5	1.8	1.8
	1997	11.8	5.6	-9.4	-3.1	5.9	6.8
	1998	16.4	5.9	-3.3	0.9	7.8	1.5
<b>Gross Profit Margin</b>	1996	53.5	42.0	23.6	48.4	30.6	35.3
	1997	61.1	40.1	27.7	50.0	37.1	46.3
	1998	59.4	46.8	27.5	52.9	46.1	31.6
<b>Pretax Profit to Assets</b>	1996	11.1	1.2	-27.3	-4.0	1.8	3.3
	1997	24.3	7.0	-8.8	-5.5	12.7	7.4
	1998	31.7	9.6	-2.9	1.1	16.2	3.3
<b>Return on Equity</b>	1996	...	8.4	...	4.5	...	21.4
	1997	51.6	19.8	-8.5	7.8	21.9	16.7
	1998	36.3	20.0	-1.6	6.5	22.6	10.7
<b>Liabilities to Assets</b>	1996	0.28	0.68	1.18	0.66	0.79	0.62
	1997	0.34	0.61	0.85	0.61	0.60	0.57
	1998	0.28	0.44	0.70	0.32	0.51	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>		
	1996-97	2.7			12.5		
	1997-98	24.1			24.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	57.6			42.4		
	1997	66.1			33.9		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	271						
<b>Net Profit Margin</b>	1996	9.3	3.1	-3.0	1.7	3.7	3.8
	1997	9.0	3.3	-3.5	3.1	4.0	3.5
	1998	11.3	4.3	-1.2	3.4	4.8	3.9
<b>Pretax Profit Margin</b>	1996	12.1	3.6	-3.0	1.9	4.5	4.7
	1997	11.0	4.3	-3.3	3.5	4.5	3.9
	1998	13.3	5.5	-1.2	3.9	5.7	4.7
<b>Gross Profit Margin</b>	1996	51.1	34.6	23.4	45.3	27.6	26.8
	1997	55.2	36.6	24.0	46.3	28.9	27.6
	1998	58.8	41.0	26.6	53.1	32.0	30.7
<b>Pretax Profit to Assets</b>	1996	19.6	5.8	-3.2	3.4	7.2	8.9
	1997	19.8	7.3	-6.4	3.4	8.0	8.9
	1998	23.4	8.6	-0.9	5.9	9.9	8.2
<b>Return on Equity</b>	1996	32.7	18.0	3.0	16.0	18.6	18.2
	1997	35.5	18.8	3.6	10.4	21.8	20.1
	1998	42.0	21.4	5.5	16.9	23.3	21.4
<b>Liabilities to Assets</b>	1996	0.37	0.67	0.90	0.65	0.67	0.64
	1997	0.37	0.64	0.89	0.60	0.69	0.60
	1998	0.38	0.65	0.93	0.64	0.65	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>	1996-97				13.2	14.5	
	1997-98				21.8	13.0	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				73.7	26.3	
	1997				69.8	30.2	
	1998				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: 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 (1997):	218						
<b>Net Profit Margin</b>	1996	10.9	3.6	-1.9	0.8	4.6	5.1
	1997	8.2	3.3	-3.0	2.0	4.0	3.6
	1998	11.8	4.2	-3.3	1.7	4.9	7.1
<b>Pretax Profit Margin</b>	1996	13.1	4.0	-1.9	1.2	5.7	5.8
	1997	10.0	4.0	-2.8	2.4	5.2	4.0
	1998	13.3	4.8	-3.0	2.2	6.3	7.4
<b>Gross Profit Margin</b>	1996	60.0	39.3	25.8	42.4	37.5	32.7
	1997	52.3	38.1	23.8	40.8	37.7	35.7
	1998	57.9	44.1	28.5	48.7	39.3	35.9
<b>Pretax Profit to Assets</b>	1996	18.4	7.1	-3.7	1.9	9.8	7.2
	1997	18.6	5.6	-4.6	3.2	8.3	8.1
	1998	22.9	8.3	-4.9	3.0	10.1	10.8
<b>Return on Equity</b>	1996	34.0	15.7	0.9	5.5	20.4	8.6
	1997	32.1	15.7	-1.1	10.1	17.6	25.4
	1998	39.2	13.3	-4.5	6.5	20.8	28.2
<b>Liabilities to Assets</b>	1996	0.34	0.57	0.83	0.71	0.52	0.61
	1997	0.31	0.61	0.90	0.62	0.61	0.56
	1998	0.27	0.56	0.90	0.62	0.51	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>			
	1996-97	11.0		30.4			
	1997-98	19.4		8.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.2		29.8			
	1997	67.5		32.5			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	161						
Net Profit Margin	1996	8.4	0.8	-5.5	-1.6	2.4	4.4
	1997	8.3	1.5	-6.7	-1.4	2.9	2.0
	1998	9.8	2.5	-0.9	2.5	2.5	0.4
Pretax Profit Margin	1996	10.6	1.0	-5.5	-1.5	3.0	4.7
	1997	10.4	1.5	-6.7	-1.4	3.3	2.4
	1998	11.4	3.3	-0.8	3.0	3.3	0.6
Gross Profit Margin	1996	60.9	39.1	24.0	49.8	34.1	32.4
	1997	55.2	38.8	21.5	47.4	31.5	27.1
	1998	54.6	32.8	18.6	48.6	28.9	25.5
Pretax Profit to Assets	1996	16.1	2.2	-10.4	-1.8	8.7	6.9
	1997	16.1	4.3	-10.1	-2.0	7.7	5.6
	1998	21.3	7.4	-2.0	2.3	7.9	3.9
Return on Equity	1996	24.3	10.0	-6.8	1.4	15.9	10.8
	1997	30.0	13.9	-1.4	8.1	17.4	20.7
	1998	38.8	16.9	1.7	13.0	17.7	13.6
Liabilities to Assets	1996	0.39	0.57	0.98	0.61	0.55	0.52
	1997	0.41	0.67	1.00	0.78	0.65	0.67
	1998	0.40	0.69	0.94	0.74	0.66	0.67
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				7.4	23.6	
	1997-98				13.0	6.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				61.4	38.6	
	1997				61.6	38.4	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
<b>Net Profit Margin</b>	1996	...	8.1	...	...	2.5	...
	1997	...	-1.1	...	-1.8	1.8	...
	1998	15.3	3.3	-3.1	9.8	3.2	...
<b>Pretax Profit Margin</b>	1996	...	8.7	...	...	4.3	...
	1997	...	-0.9	...	-1.8	3.0	...
	1998	18.1	4.1	-3.1	9.8	4.0	...
<b>Gross Profit Margin</b>	1996	...	47.4	...	...	42.6	...
	1997	...	38.0	...	...	38.0	...
	1998	58.9	37.2	32.2	...	35.8	...
<b>Pretax Profit to Assets</b>	1996	...	14.0	...	...	6.0	...
	1997	...	-2.8	...	-5.0	5.5	...
	1998	26.5	8.7	-8.8	11.5	5.9	...
<b>Return on Equity</b>	1996	...	19.1	...	...	...	...
	1997	...	14.7	...	...	18.7	...
	1998	...	25.0	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.55	...	...	0.43	...
	1997	...	0.59	...	0.59	0.60	...
	1998	0.33	0.62	1.00	...	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>		
	1996-97	-7.7			...		
	1997-98	...			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				93.3	6.7	
	1997				37.5	62.5	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	65						
Net Profit Margin	1996	6.5	2.0	-0.1	1.1	3.9	5.0
	1997	8.0	3.2	-1.4	2.4	3.4	1.2
	1998	5.9	-0.2	-6.1	-1.4	1.9	1.6
Pretax Profit Margin	1996	7.3	2.4	-0.1	1.2	4.1	5.0
	1997	9.2	3.4	-1.4	1.3	3.9	1.7
	1998	6.5	0.5	-5.1	-1.3	2.2	1.9
Gross Profit Margin	1996	55.8	37.6	23.0	45.8	30.3	29.6
	1997	51.3	37.9	29.1	49.7	31.4	27.3
	1998	54.7	37.4	22.4	45.4	24.9	...
Pretax Profit to Assets	1996	17.1	4.7	-1.3	1.4	8.3	6.8
	1997	22.9	7.3	-1.3	2.4	9.0	4.0
	1998	11.4	0.3	-14.5	-1.4	5.9	4.1
Return on Equity	1996	43.9	13.6	-2.7	-1.7	16.6	12.0
	1997	50.4	21.1	6.2	46.2	17.3	10.3
	1998	24.5	8.9	-10.8	5.0	15.5	12.8
Liabilities to Assets	1996	0.45	0.68	1.00	0.89	0.56	0.43
	1997	0.50	0.79	0.99	0.87	0.62	0.70
	1998	0.57	0.83	1.08	0.91	0.65	0.79
Sales - % change year over year					Firms with revenue between		
					\$50,000 and \$5 million	\$5 million and \$25 million	
	1996-97				17.4	14.2	
1997-98				16.1	22.8		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				76.5	23.5	
	1997				69.6	30.4	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	47						
Net Profit Margin	1996	6.7	-0.3	-9.2	-4.5	0.9	0.8
	1997	9.0	3.2	-4.5	-0.6	4.1	2.6
	1998	8.1	4.1	0.6	5.4	3.0	2.6
Pretax Profit Margin	1996	8.7	-0.3	-9.2	-4.5	1.0	0.8
	1997	9.9	4.3	-4.5	-0.6	5.0	3.5
	1998	8.1	3.5	0.6	5.9	3.4	3.0
Gross Profit Margin	1996	43.9	29.8	16.9	37.7	27.0	21.4
	1997	42.4	32.6	22.5	35.5	32.3	17.6
	1998	43.7	26.8	19.7	36.9	26.8	27.2
Pretax Profit to Assets	1996	13.0	-0.8	-8.3	-6.5	1.6	1.4
	1997	24.3	6.3	-4.4	-3.9	7.1	7.9
	1998	26.4	7.8	0.9	28.6	5.0	6.9
Return on Equity	1996	...	17.9	...	...	17.5	8.0
	1997	32.6	14.8	2.5	8.4	18.3	18.6
	1998	40.9	14.4	2.3	...	12.8	24.5
Liabilities to Assets	1996	0.58	0.89	1.23	1.01	0.78	0.75
	1997	0.46	0.76	1.04	0.83	0.76	0.73
	1998	0.39	0.75	0.99	0.51	0.79	0.66
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1996-97		12.8		3.9	
		1997-98		15.0		17.2	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1996		48.6	51.4		
		1997		73.7	26.3		
		1998		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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	58						
Net Profit Margin	1996	10.6	2.6	-2.1	1.5	2.8	2.8
	1997	12.9	4.2	-1.3	6.6	4.0	5.0
	1998	10.4	3.4	-2.7	2.4	3.5	2.1
Pretax Profit Margin	1996	12.1	3.5	-2.1	1.5	3.7	4.3
	1997	16.1	5.0	-1.3	6.6	4.9	8.0
	1998	12.9	4.5	-2.6	3.0	4.5	2.8
Gross Profit Margin	1996	46.5	28.7	20.9	29.1	28.7	29.1
	1997	46.7	33.7	23.9	33.2	34.2	26.7
	1998	47.7	30.4	21.3	41.4	29.1	25.2
Pretax Profit to Assets	1996	30.3	7.5	-3.2	4.5	9.1	12.8
	1997	20.7	8.5	-1.9	7.0	8.6	12.3
	1998	19.2	8.3	-5.1	2.8	9.8	5.5
Return on Equity	1996	34.5	7.8	-10.0	-1.4	7.8	20.5
	1997	28.4	13.6	1.7	4.9	14.5	18.6
	1998	33.9	17.2	-6.0	7.7	19.2	13.9
Liabilities to Assets	1996	0.32	0.62	0.86	0.65	0.62	0.56
	1997	0.31	0.61	0.86	0.72	0.61	0.56
	1998	0.29	0.67	0.86	0.74	0.67	0.57
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				9.8	-2.8	
	1997-98				12.7	4.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.1	31.9	
	1997				78.4	21.6	
	1998				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: 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 (1997):	165						
Net Profit Margin	1996	7.0	3.0	-0.1	1.8	3.7	1.6
	1997	9.1	4.2	-0.2	4.5	4.2	2.2
	1998	9.4	4.3	0.8	4.1	4.4	4.9
Pretax Profit Margin	1996	8.2	3.4	-0.1	1.6	4.8	1.9
	1997	12.0	5.3	-0.2	5.0	5.3	2.5
	1998	11.1	5.2	0.9	5.1	5.2	6.0
Gross Profit Margin	1996	41.4	29.5	20.8	39.5	28.1	28.4
	1997	48.0	35.7	24.4	44.6	32.8	27.0
	1998	46.2	36.6	22.2	37.9	28.9	28.1
Pretax Profit to Assets	1996	15.5	7.6	-0.2	2.9	9.9	3.5
	1997	21.5	9.9	-0.4	4.8	10.5	5.8
	1998	21.7	10.4	1.0	7.1	11.8	12.2
Return on Equity	1996	32.8	15.8	3.7	7.4	21.0	8.9
	1997	38.8	20.4	5.3	17.7	23.3	24.0
	1998	43.9	17.1	6.6	10.8	23.0	20.9
Liabilities to Assets	1996	0.36	0.66	0.85	0.64	0.67	0.53
	1997	0.38	0.61	0.82	0.55	0.67	0.72
	1998	0.32	0.56	0.79	0.52	0.58	0.61
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					1996-97	16.4	
					1997-98	14.2	
					1996-97	19.2	
					1997-98	5.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	76.0	
					1997	74.1	
					1998	81.9	
					1996	24.0	
					1997	25.9	
					1998	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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	49						
<b>Net Profit Margin</b>	1996	7.0	2.5	-2.6	0.4	2.7	2.0
	1997	8.4	3.0	0.8	6.4	2.6	4.3
	1998	9.8	4.9	0.5	6.9	4.7	5.1
<b>Pretax Profit Margin</b>	1996	8.1	3.3	-2.6	0.4	3.4	2.8
	1997	9.8	3.8	0.9	7.7	3.0	5.0
	1998	12.4	6.1	0.8	8.3	6.0	7.5
<b>Gross Profit Margin</b>	1996	52.4	33.5	19.8	50.6	29.7	25.0
	1997	50.0	34.8	23.5	39.5	31.2	22.3
	1998	47.5	35.0	25.2	30.7	37.3	26.3
<b>Pretax Profit to Assets</b>	1996	16.8	4.8	-7.8	1.2	6.3	10.1
	1997	22.6	8.8	1.0	15.3	6.8	16.9
	1998	24.3	10.7	2.1	12.3	10.7	15.1
<b>Return on Equity</b>	1996	51.9	12.9	2.7	38.7	12.0	17.1
	1997	40.2	16.8	3.9	34.7	13.6	25.5
	1998	45.5	23.0	9.0	24.4	23.0	17.5
<b>Liabilities to Assets</b>	1996	0.54	0.76	0.97	0.85	0.72	0.52
	1997	0.50	0.70	0.89	0.68	0.73	0.42
	1998	0.37	0.66	0.90	0.70	0.66	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>	1996-97				31.5		
	1997-98				-0.7		
					11.2		
					15.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.9	29.1	
	1997				82.3	17.7	
	1998				88.2	11.8	

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

## SICE: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	20						
<b>Net Profit Margin</b>	1996	...	-0.5	...	...	1.8	...
	1997	4.6	1.2	-2.6	...	1.2	...
	1998	...	2.5	...	...	2.5	...
<b>Pretax Profit Margin</b>	1996	...	-0.5	...	...	2.2	...
	1997	6.3	1.6	-1.8	...	1.5	...
	1998	...	2.9	...	...	2.9	...
<b>Gross Profit Margin</b>	1996	...	29.2	...	...	29.2	...
	1997	33.4	28.1	21.2	...	26.4	...
	1998	...	25.7	...	...	25.7	...
<b>Pretax Profit to Assets</b>	1996	...	-1.5	...	...	5.3	...
	1997	14.6	3.3	-5.5	...	2.8	...
	1998	...	5.1	...	...	5.1	...
<b>Return on Equity</b>	1996	...	3.0	...	...	9.9	...
	1997	...	9.8	...	...	13.3	...
	1998	...	10.1	...	...	10.1	...
<b>Liabilities to Assets</b>	1996	...	0.73	...	...	0.73	...
	1997	0.57	0.74	1.00	...	0.74	...
	1998	...	0.62	...	...	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>		
	1996-97		-3.3		-4.7		
	1997-98		3.8		...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>		<b>Loss</b>		
	1996		60.0		40.0		
	1997		75.0		25.0		
	1998		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: 3392 Non-Current Carrying Wiring Devices 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 (1997):	...						
Net Profit Margin	1996	...	7.8	...	...	7.8	...
	1997	...	4.7	...	...	4.1	...
	1998	...	5.3	...	...	...	...
Pretax Profit Margin	1996	...	9.1	...	...	9.1	...
	1997	...	5.9	...	...	5.3	...
	1998	...	6.2	...	...	...	...
Gross Profit Margin	1996	...	39.0	...	...	39.0	...
	1997	...	35.8	...	...	33.7	...
	1998	...	39.9	...	...	...	...
Pretax Profit to Assets	1996	...	19.5	...	...	19.5	...
	1997	...	14.2	...	...	14.2	...
	1998	...	13.4	...	...	...	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	28.9	...	...	29.7	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	...	0.54	...	...	0.54	...
	1997	...	0.59	...	...	0.63	...
	1998	...	0.66	...	...	...	...
<b>Firms with revenue between</b>							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year	1996-97			22.8	...		
	1997-98			15.8	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			100.0	0.0		
	1997			88.2	11.8		
	1998			91.7	8.3		

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

## SICE: 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 (1997):	87						
<b>Net Profit Margin</b>	1996	13.4	5.2	1.0	5.6	4.8	3.8
	1997	7.1	3.1	-1.4	-0.8	4.2	3.7
	1998	13.2	6.2	0.5	12.3	4.9	...
<b>Pretax Profit Margin</b>	1996	15.8	6.4	1.3	7.6	6.2	4.9
	1997	10.1	4.1	-0.8	0.7	5.4	5.5
	1998	16.4	7.3	0.4	14.2	5.9	...
<b>Gross Profit Margin</b>	1996	53.0	39.0	28.7	40.8	37.0	24.8
	1997	49.4	36.9	26.0	40.6	36.1	30.6
	1998	59.2	37.0	27.5	60.2	34.7	...
<b>Pretax Profit to Assets</b>	1996	22.6	10.5	2.6	8.1	12.4	11.2
	1997	17.0	5.9	-1.0	1.5	10.8	10.5
	1998	24.0	10.4	1.3	15.0	9.9	...
<b>Return on Equity</b>	1996	34.6	22.3	7.0	15.9	22.7	21.8
	1997	31.9	15.4	1.2	3.4	19.2	17.1
	1998	49.8	17.6	6.0	20.0	17.6	...
<b>Liabilities to Assets</b>	1996	0.28	0.54	0.82	0.60	0.43	0.58
	1997	0.36	0.62	0.92	0.74	0.58	0.63
	1998	0.25	0.64	0.93	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>			
	1996-97	21.5		7.2			
	1997-98	11.4		18.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	80.9		19.1			
	1997	76.6		23.4			
	1998	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: 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 <sup>(1)</sup>			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	42						
Net Profit Margin	1996	5.5	0.0	-3.9	-1.7	0.7	...
	1997	6.0	2.0	-4.3	-1.0	3.4	4.2
	1998	6.7	0.5	-7.3	...	0.3	...
Pretax Profit Margin	1996	8.8	0.3	-2.8	-1.6	1.3	...
	1997	9.0	2.1	-4.3	-1.3	4.4	7.5
	1998	8.6	0.9	-0.3	0.8	1.8	...
Gross Profit Margin	1996	50.9	37.5	26.1	46.1	31.0	...
	1997	52.2	37.5	22.7	47.3	30.6	...
	1998	...	30.2	...	...	24.9	...
Pretax Profit to Assets	1996	8.9	0.3	-8.2	-3.1	0.8	...
	1997	11.3	2.8	-5.4	-1.7	4.2	5.9
	1998	8.6	1.0	-0.3	0.6	1.4	...
Return on Equity	1996	17.1	0.8	-18.1	0.9	0.8	...
	1997	20.6	4.6	-4.0	0.0	7.3	...
	1998	...	8.5	...	...	4.9	...
Liabilities to Assets	1996	0.46	0.84	1.05	0.84	0.85	...
	1997	0.55	0.86	1.03	1.01	0.86	0.61
	1998	...	0.70	...	...	0.71	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.0	16.6	
	1997-98				9.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				60.0	40.0	
	1997				67.3	32.7	
	1998				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: 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 (1997):	69						
<b>Net Profit Margin</b>	1996	6.8	1.1	-5.0	1.3	-0.4	...
	1997	7.4	1.9	-3.2	-0.5	6.1	...
	1998	6.7	1.2	-6.6	0.7	1.7	...
<b>Pretax Profit Margin</b>	1996	8.5	1.3	-4.8	1.7	0.2	...
	1997	7.4	2.4	-3.2	-0.1	6.1	...
	1998	6.7	1.5	-6.6	1.1	2.1	...
<b>Gross Profit Margin</b>	1996	64.4	48.0	31.6	54.2	31.4	...
	1997	64.8	52.0	35.0	54.0	35.1	...
	1998	64.4	48.5	32.2	50.6	42.9	...
<b>Pretax Profit to Assets</b>	1996	10.6	1.8	-6.7	2.2	0.5	...
	1997	14.5	2.6	-6.5	-0.6	14.6	...
	1998	13.5	1.3	-8.8	1.0	3.4	...
<b>Return on Equity</b>	1996	29.1	7.2	-6.1	9.7	4.9	...
	1997	32.5	12.1	-7.5	3.0	29.6	...
	1998	38.0	9.6	-8.3	9.6	13.8	...
<b>Liabilities to Assets</b>	1996	0.52	0.84	1.04	0.89	0.61	...
	1997	0.49	0.87	1.04	0.94	0.70	...
	1998	0.51	0.85	1.06	0.87	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>			
	1996-97	10.6		12.7			
	1997-98	9.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	59.2		40.8			
	1997	59.4		40.6			
	1998	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: 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 (1997):	17						
Net Profit Margin	1996	2.9	-2.5	-6.6	...	-0.5	...
	1997	...	0.9	-10.2	2.3	-1.4	...
	1998	19.6	6.7	1.6	13.1	2.8	...
Pretax Profit Margin	1996	3.1	-2.5	-6.4	...	-0.4	...
	1997	...	1.0	-10.2	2.6	-0.7	...
	1998	24.5	8.3	1.6	16.6	3.1	...
Gross Profit Margin	1996	...	27.6	...	...	26.3	...
	1997	...	24.4	...	...	19.8	...
	1998	54.1	39.8	19.7	...	24.4	...
Pretax Profit to Assets	1996	4.9	-4.0	-11.4	...	-1.8	...
	1997	10.0	2.0	-18.0	9.5	-3.5	...
	1998	31.6	11.7	2.7	24.7	4.6	...
Return on Equity	1996	...	-6.7	...	...	-3.4	...
	1997	...	6.8	...	...	...	...
	1998	47.0	21.0	4.5	40.6	9.4	...
Liabilities to Assets	1996	0.50	0.82	1.05	...	0.61	...
	1997	0.37	0.87	1.06	0.90	0.69	...
	1998	0.31	0.44	0.80	0.62	0.34	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				29.2	...	
	1997-98				14.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				40.0	60.0	
	1997				66.7	33.3	
	1998				87.0	13.0	

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

## SICE: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	19						
<b>Net Profit Margin</b>	1996	12.0	3.4	0.3	12.3	3.3	...
	1997	8.6	4.3	-2.5	4.3	2.7	...
	1998	...	4.7	...	...	...	...
<b>Pretax Profit Margin</b>	1996	19.2	3.9	0.7	12.6	3.9	...
	1997	10.0	4.5	-2.5	7.2	2.9	...
	1998	...	6.3	...	...	...	...
<b>Gross Profit Margin</b>	1996	41.3	29.4	25.7	...	26.4	...
	1997	...	22.2	...	...	18.8	...
	1998	...	31.3	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.9	3.7	0.6	5.9	3.6	...
	1997	9.6	3.3	-0.6	5.2	2.5	...
	1998	...	5.6	...	...	...	...
<b>Return on Equity</b>	1996	...	5.8	...	...	7.5	...
	1997	14.7	4.1	-1.3	1.8	6.2	...
	1998	...	1.9	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.23	0.47	0.69	0.37	0.50	...
	1997	0.18	0.52	0.83	0.25	0.57	...
	1998	...	0.45	...	...	...	...
		<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>			
	1996-97	-14.0		9.4			
	1997-98	25.8		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			82.6	17.4		
	1997			70.8	29.2		
	1998			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: 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 (1997):	50						
<b>Net Profit Margin</b>	1996	7.8	3.0	-0.1	2.7	3.1	1.7
	1997	7.2	2.5	-1.7	2.5	2.4	4.3
	1998	6.1	1.4	-0.9	0.6	2.9	3.5
<b>Pretax Profit Margin</b>	1996	8.9	3.5	-0.1	3.0	3.6	2.2
	1997	8.7	2.9	-1.6	3.2	2.9	4.8
	1998	7.7	1.3	-1.2	-0.3	3.0	3.6
<b>Gross Profit Margin</b>	1996	36.6	27.9	22.6	...	26.8	26.1
	1997	42.4	32.7	24.2	38.6	29.0	22.2
	1998	55.2	35.3	22.6	55.7	26.5	20.3
<b>Pretax Profit to Assets</b>	1996	19.9	6.3	0.1	12.8	6.0	5.2
	1997	14.9	3.4	-1.7	1.6	5.6	10.2
	1998	18.9	2.1	-0.9	0.5	4.2	7.7
<b>Return on Equity</b>	1996	51.9	16.5	1.8	9.3	17.9	6.5
	1997	47.9	17.9	-3.2	18.5	17.9	17.8
	1998	46.3	10.3	-2.0	-1.7	19.1	23.3
<b>Liabilities to Assets</b>	1996	0.41	0.72	0.89	0.54	0.78	0.73
	1997	0.53	0.74	0.95	0.73	0.75	0.74
	1998	0.58	0.77	1.06	0.91	0.75	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>	1996-97				3.9	17.5	
	1997-98				12.0	27.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.7	23.3	
	1997				73.1	26.9	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	194						
Net Profit Margin	1996	5.9	1.8	-1.5	1.0	1.9	2.5
	1997	6.8	2.6	-0.9	0.5	3.5	1.7
	1998	7.7	3.4	0.3	3.1	3.4	3.4
Pretax Profit Margin	1996	6.8	2.3	-1.3	1.4	2.7	3.3
	1997	8.4	3.3	-0.9	0.6	4.1	2.3
	1998	9.0	4.1	0.4	3.5	4.4	6.2
Gross Profit Margin	1996	51.5	34.1	21.8	44.5	29.6	29.0
	1997	50.2	35.0	24.4	46.5	29.5	28.6
	1998	47.4	35.9	25.6	36.8	35.6	28.7
Pretax Profit to Assets	1996	9.7	3.1	-1.6	1.7	3.9	5.5
	1997	11.9	5.0	-1.0	1.1	6.3	3.7
	1998	12.7	5.9	0.1	3.4	7.9	6.7
Return on Equity	1996	16.4	5.5	-2.0	6.9	5.5	14.6
	1997	27.2	12.6	2.0	11.5	13.2	12.2
	1998	29.7	12.5	5.8	21.2	11.4	18.5
Liabilities to Assets	1996	0.33	0.60	0.88	0.75	0.48	0.72
	1997	0.34	0.62	0.90	0.72	0.56	0.69
	1998	0.32	0.56	0.95	0.91	0.49	0.68
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	10.5		11.0			
	1997-98	13.3		11.9			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	66.8		33.2			
	1997	71.3		28.7			
	1998	78.5		21.5			

(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: 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 (1997):	361						
<b>Net Profit Margin</b>	1996	4.7	1.1	-3.4	-0.5	1.6	1.8
	1997	5.6	1.9	-1.8	-0.3	2.3	2.0
	1998	5.7	2.4	-1.1	-1.0	3.1	2.0
<b>Pretax Profit Margin</b>	1996	6.1	1.5	-3.1	-0.5	2.4	2.2
	1997	6.8	2.2	-1.7	-0.2	2.5	2.6
	1998	7.2	2.7	-0.8	-0.4	3.8	2.7
<b>Gross Profit Margin</b>	1996	53.9	31.6	17.2	38.7	29.8	19.4
	1997	50.6	30.7	16.8	45.8	27.9	19.7
	1998	49.1	34.9	17.3	40.8	31.4	19.3
<b>Pretax Profit to Assets</b>	1996	9.3	2.0	-3.9	-1.0	3.0	4.0
	1997	10.9	3.4	-2.2	-0.1	4.4	5.8
	1998	11.5	4.4	-0.9	-0.6	5.8	4.9
<b>Return on Equity</b>	1996	16.9	5.4	-3.9	1.6	6.4	7.0
	1997	20.3	8.2	-1.7	1.7	8.6	11.4
	1998	21.7	8.6	1.5	5.0	10.5	9.0
<b>Liabilities to Assets</b>	1996	0.29	0.58	0.86	0.63	0.55	0.58
	1997	0.31	0.60	0.89	0.66	0.59	0.63
	1998	0.32	0.61	0.90	0.73	0.58	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>	1996-97			10.7			9.9
	1997-98			13.2			-0.5
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>			<b>Loss</b>
	1996			60.4			39.6
	1997			67.3			32.7
	1998			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: 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 (1997):	37						
<b>Net Profit Margin</b>	1996	8.6	2.7	-2.0	0.6	3.1	...
	1997	7.0	2.9	-0.2	5.1	2.8	...
	1998	12.1	5.4	-2.6	4.1	6.0	...
<b>Pretax Profit Margin</b>	1996	10.9	3.4	-1.9	0.6	4.0	...
	1997	8.7	3.5	-0.2	5.4	3.5	...
	1998	15.0	7.7	-2.6	5.5	8.2	...
<b>Gross Profit Margin</b>	1996	38.4	29.6	17.2	37.8	25.4	...
	1997	38.5	25.4	18.8	37.2	22.9	...
	1998	46.4	26.4	19.5	...	22.9	...
<b>Pretax Profit to Assets</b>	1996	19.6	6.4	-5.0	1.4	11.0	...
	1997	19.5	7.8	-0.7	6.4	8.3	...
	1998	29.7	14.5	-4.3	13.2	14.5	...
<b>Return on Equity</b>	1996	61.3	13.3	0.9	...	17.6	...
	1997	35.3	15.6	0.9	5.4	28.0	...
	1998	51.9	37.5	14.2	31.2	40.7	...
<b>Liabilities to Assets</b>	1996	0.48	0.79	0.99	0.91	0.78	...
	1997	0.49	0.82	0.96	0.85	0.79	...
	1998	0.40	0.61	0.87	0.61	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>		
	1996-97	9.4			36.4		
	1997-98	31.1			18.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	63.2			36.8		
	1997	74.4			25.6		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	188						
Net Profit Margin	1996	6.4	1.6	-2.7	1.8	1.4	5.8
	1997	5.6	1.7	-2.8	0.1	2.2	3.5
	1998	7.3	2.4	-0.2	3.1	1.7	3.1
Pretax Profit Margin	1996	6.6	2.0	-2.1	1.7	2.0	8.0
	1997	7.3	1.8	-2.7	0.6	2.8	5.0
	1998	8.8	2.9	-0.2	4.2	2.0	4.1
Gross Profit Margin	1996	52.2	35.9	23.4	49.2	28.7	23.1
	1997	51.8	33.7	23.4	45.2	28.7	20.4
	1998	54.9	40.2	24.5	50.6	30.5	22.3
Pretax Profit to Assets	1996	13.9	3.7	-4.0	3.0	4.2	13.6
	1997	14.9	3.8	-4.6	0.1	7.7	11.8
	1998	19.2	6.2	-0.8	7.4	5.7	8.8
Return on Equity	1996	32.5	16.8	1.1	16.5	17.1	24.4
	1997	38.6	16.8	1.9	12.3	19.7	22.3
	1998	34.8	17.0	3.8	16.4	17.3	17.9
Liabilities to Assets	1996	0.49	0.83	1.08	0.90	0.74	0.56
	1997	0.48	0.78	1.03	0.89	0.69	0.59
	1998	0.55	0.77	1.01	0.78	0.73	0.55
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				9.0	7.0	
	1997-98				12.5	11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.3	32.7	
	1997				64.8	35.2	
	1998				76.6	23.4	

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

SICE: 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 (1997):	32						
<b>Net Profit Margin</b>	1996	9.1	1.8	-0.8	...	2.2	...
	1997	10.8	3.3	-0.9	2.9	3.6	...
	1998	16.5	7.7	1.4	7.7	7.6	...
<b>Pretax Profit Margin</b>	1996	10.1	2.3	-0.6	...	2.3	...
	1997	13.3	4.2	-0.9	3.4	4.8	...
	1998	18.0	9.5	1.9	9.2	9.9	...
<b>Gross Profit Margin</b>	1996	48.9	35.3	26.2	...	30.0	...
	1997	53.5	37.1	26.2	47.2	29.1	...
	1998	48.2	39.6	25.9	...	29.5	...
<b>Pretax Profit to Assets</b>	1996	14.4	3.7	-0.7	...	6.3	...
	1997	19.1	7.3	-1.9	7.0	8.2	...
	1998	29.1	10.9	3.4	12.9	9.1	...
<b>Return on Equity</b>	1996	...	6.9	...	...	8.3	...
	1997	37.9	18.2	9.0	...	18.2	...
	1998	...	24.6	...	...	34.8	...
<b>Liabilities to Assets</b>	1996	0.26	0.78	1.05	...	0.71	...
	1997	0.41	0.62	0.99	0.78	0.62	...
	1998	0.35	0.64	0.93	0.69	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>			
	1996-97	9.7		16.5			
	1997-98	-2.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	75.0		25.0			
	1997	75.0		25.0			
	1998	91.3		8.7			

(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: 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 <sup>(1)</sup>			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	16						
Net Profit Margin	1996	11.3	1.6	-4.4	...	2.6	...
	1997	6.2	4.2	-5.3	3.7	4.3	...
	1998	...	3.6	...	1.6	3.6	...
Pretax Profit Margin	1996	14.1	1.6	-4.2	...	3.1	...
	1997	9.7	4.8	-0.7	...	4.8	...
	1998	...	4.6	...	2.0	4.7	...
Gross Profit Margin	1996	...	23.5	...	...	22.5	...
	1997	...	27.4	...	...	26.5	...
	1998	...	31.6	...	...	31.1	...
Pretax Profit to Assets	1996	13.9	3.0	-6.8	...	6.3	...
	1997	18.2	12.2	1.1	12.5	8.5	...
	1998	...	6.9	...	1.6	13.4	...
Return on Equity	1996	...	9.0	...	...	10.4	...
	1997	...	9.9	...	...	8.3	...
	1998	...	32.3	...	...	32.3	...
Liabilities to Assets	1996	...	0.50	...	...	0.50	...
	1997	0.34	0.64	0.79	...	0.65	...
	1998	...	0.72	...	0.87	0.71	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				22.9	-0.2	
	1997-98				15.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.0	35.0	
	1997				75.0	25.0	
	1998				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: 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 (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	23						
<b>Net Profit Margin</b>	1996	7.9	2.8	-0.7	...	2.8	...
	1997	11.9	4.5	-0.5	5.3	4.4	1.7
	1998	...	4.8	...	...	4.8	...
<b>Pretax Profit Margin</b>	1996	10.0	3.7	-0.6	...	3.7	...
	1997	14.3	6.6	-0.5	6.6	6.3	2.1
	1998	14.5	4.7	0.0	...	4.7	...
<b>Gross Profit Margin</b>	1996	...	31.0	...	...	27.6	...
	1997	57.1	38.6	27.6	50.8	31.7	...
	1998	...	41.6	...	...	41.2	...
<b>Pretax Profit to Assets</b>	1996	16.3	8.0	-2.5	...	8.0	...
	1997	27.6	13.5	-1.3	10.1	13.6	4.2
	1998	23.2	9.4	-0.2	...	6.9	...
<b>Return on Equity</b>	1996	...	25.1	...	...	19.5	...
	1997	...	30.4	...	...	...	...
	1998	...	24.2	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.58	0.87	1.03	...	0.87	...
	1997	0.22	0.80	1.08	0.91	0.71	0.68
	1998	0.34	0.69	1.09	...	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>			
	1996-97	36.8		...			
	1997-98	17.2		0.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	80.0		20.0			
	1997	73.3		26.7			
	1998	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: 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 (1997):	23						
<b>Net Profit Margin</b>	1996	11.1	1.1	-4.7	0.8	2.5	2.1
	1997	9.1	1.5	-6.7	1.6	1.5	1.5
	1998	6.6	3.6	-0.9	-0.9	5.2	1.5
<b>Pretax Profit Margin</b>	1996	11.7	1.4	-4.7	1.0	3.5	2.5
	1997	11.1	1.9	-4.0	1.9	1.9	1.9
	1998	8.1	4.4	-0.9	-0.9	6.4	1.7
<b>Gross Profit Margin</b>	1996	52.4	29.1	21.6	42.4	27.2	27.6
	1997	49.9	25.0	16.7	39.6	20.5	25.4
	1998	43.5	30.5	20.9	43.0	28.4	...
<b>Pretax Profit to Assets</b>	1996	28.3	2.4	-11.3	1.6	5.4	5.1
	1997	28.5	6.8	-7.2	6.6	6.8	4.2
	1998	21.1	7.8	-1.0	-1.0	15.5	4.3
<b>Return on Equity</b>	1996	...	10.1	...	...	11.1	21.4
	1997	...	14.3	...	...	6.1	14.9
	1998	26.5	15.9	1.9	...	16.5	...
<b>Liabilities to Assets</b>	1996	0.29	0.63	1.07	0.84	0.57	0.79
	1997	0.41	0.62	1.05	0.91	0.54	0.70
	1998	0.42	0.63	0.98	0.92	0.49	0.79
		<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>	1996-97				-1.9	18.5	
	1997-98				5.7	3.1	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				71.9	28.1	
	1997				75.0	25.0	
	1998				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: 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 (1997):	203						
<b>Net Profit Margin</b>	1996	6.1	2.5	-3.1	2.9	2.2	3.4
	1997	6.1	2.6	-2.2	1.0	3.1	5.5
	1998	8.2	3.0	-2.2	-0.1	3.8	6.5
<b>Pretax Profit Margin</b>	1996	7.1	2.5	-3.1	2.9	2.2	4.7
	1997	7.9	3.3	-2.2	1.4	3.7	6.7
	1998	9.0	3.7	-2.2	0.3	4.7	7.1
<b>Gross Profit Margin</b>	1996	50.1	32.8	21.4	43.1	28.4	30.8
	1997	50.7	35.0	23.7	44.7	29.5	...
	1998	49.9	33.3	20.8	44.3	29.6	22.7
<b>Pretax Profit to Assets</b>	1996	11.2	3.3	-3.7	3.8	3.3	4.0
	1997	11.4	4.1	-4.9	1.8	5.6	7.9
	1998	14.0	4.3	-3.9	-0.2	6.0	9.3
<b>Return on Equity</b>	1996	17.3	6.9	-0.7	10.6	6.2	10.2
	1997	24.4	10.0	0.9	6.2	12.2	7.7
	1998	19.0	6.5	-0.8	1.8	13.7	19.4
<b>Liabilities to Assets</b>	1996	0.38	0.69	0.97	0.77	0.64	0.56
	1997	0.37	0.65	0.98	0.72	0.63	0.39
	1998	0.32	0.59	1.01	0.69	0.55	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>		
	1996-97	10.7			37.4		
	1997-98	13.9			12.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				68.7	31.3	
	1997				69.6	30.4	
	1998				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: 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 (1997):	91						
Net Profit Margin	1996	16.8	3.5	-8.9	-0.6	4.9	0.4
	1997	22.0	3.3	-6.0	3.7	2.7	0.7
	1998	29.6	11.0	0.4	12.3	9.7	...
Pretax Profit Margin	1996	18.7	4.3	-8.0	-0.6	5.7	0.4
	1997	26.5	5.8	-2.8	8.5	4.6	1.1
	1998	35.4	12.2	1.4	14.0	10.3	...
Gross Profit Margin	1996	...	37.1	...	...	34.5	...
	1997	63.1	45.7	24.2	52.7	37.2	...
	1998	67.2	39.4	23.1	39.4	...	...
Pretax Profit to Assets	1996	14.7	4.3	-5.4	-2.0	8.6	0.4
	1997	21.6	6.6	-1.9	5.7	7.6	2.9
	1998	34.8	10.7	1.8	11.1	4.3	...
Return on Equity	1996	32.1	8.2	-5.9	2.3	19.8	...
	1997	24.1	8.5	-2.4	4.5	10.4	5.3
	1998	49.8	16.9	3.1	18.5	14.4	...
Liabilities to Assets	1996	0.19	0.59	0.77	0.53	0.61	0.67
	1997	0.27	0.55	0.89	0.53	0.56	0.45
	1998	0.28	0.64	0.91	0.59	0.77	...
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1996-97	18.8	
					1997-98	3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	59.6	
					1997	40.4	
					1998	69.9	
						30.1	
						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: 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 (1997):	32						
<b>Net Profit Margin</b>	1996	9.8	3.5	-3.9	0.0	6.9	3.1
	1997	12.1	3.9	-0.3	0.7	4.0	4.3
	1998	8.0	3.4	-1.5	-1.1	3.5	...
<b>Pretax Profit Margin</b>	1996	11.2	4.2	-1.9	0.1	7.4	3.8
	1997	14.4	4.7	-0.3	0.9	5.7	5.6
	1998	11.4	4.5	-1.4	-1.1	4.6	...
<b>Gross Profit Margin</b>	1996	61.4	46.2	25.2	50.0	42.3	33.3
	1997	63.2	50.5	38.8	...	46.6	26.6
	1998	52.8	43.7	19.9	...	43.7	...
<b>Pretax Profit to Assets</b>	1996	10.6	6.2	-4.2	-0.4	8.6	8.6
	1997	21.9	6.0	-0.9	2.2	8.1	8.8
	1998	15.2	6.3	-2.8	-0.5	8.2	...
<b>Return on Equity</b>	1996	16.9	10.3	4.3	10.1	10.3	16.4
	1997	50.2	17.2	3.9	...	16.8	13.6
	1998	...	11.2	...	...	13.5	...
<b>Liabilities to Assets</b>	1996	0.28	0.58	0.98	0.64	0.49	0.50
	1997	0.37	0.80	0.99	0.87	0.80	0.48
	1998	0.37	0.64	0.96	...	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>	
					1996-97	7.0	
					1997-98	12.6	
						6.5	
						1.8	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
					1996	76.1	
					1997	23.9	
					1998	78.6	
						21.4	
						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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	40						
<b>Net Profit Margin</b>	1996	4.8	2.0	-1.9	-1.3	2.2	2.2
	1997	7.4	3.2	-0.1	4.1	3.2	1.3
	1998	7.4	3.2	0.1	...	2.7	2.1
<b>Pretax Profit Margin</b>	1996	7.3	2.5	-1.9	-1.1	3.7	2.6
	1997	10.6	4.1	-0.1	4.1	4.1	1.4
	1998	10.1	3.5	0.4	5.5	3.4	3.7
<b>Gross Profit Margin</b>	1996	43.7	21.8	15.1	...	21.3	...
	1997	33.4	17.0	12.9	29.5	16.3	12.3
	1998	...	24.2	...	...	23.8	20.1
<b>Pretax Profit to Assets</b>	1996	11.5	3.0	-2.9	-0.3	5.5	4.8
	1997	17.0	4.0	-0.2	3.9	4.1	2.6
	1998	17.0	7.9	1.7	11.4	7.2	3.7
<b>Return on Equity</b>	1996	27.4	8.6	-0.1	4.6	8.9	6.9
	1997	23.2	9.3	0.8	13.4	8.5	5.2
	1998	43.4	17.4	6.5	...	14.6	8.9
<b>Liabilities to Assets</b>	1996	0.29	0.50	0.84	0.48	0.54	0.56
	1997	0.26	0.51	0.76	0.43	0.51	0.57
	1998	0.25	0.56	0.96	0.40	0.66	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>	1996-97				18.0	6.7	
	1997-98				19.3	10.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				71.7	28.3	
	1997				75.9	24.1	
	1998				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: 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
Number of firms (1997):	43	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	15.9	4.8	-2.8	7.1	1.4	3.7
	1997	9.1	4.3	0.0	4.0	4.7	6.7
	1998	18.5	4.7	2.4	...	4.6	...
Pretax Profit Margin	1996	20.3	5.5	-2.8	7.1	2.0	6.0
	1997	10.9	5.8	0.0	3.9	6.3	7.4
	1998	25.8	6.2	2.8	...	6.3	...
Gross Profit Margin	1996	61.6	42.4	28.0	52.6	33.9	26.1
	1997	52.0	39.5	26.7	36.5	39.5	24.7
	1998	59.3	43.9	24.4	...	43.3	...
Pretax Profit to Assets	1996	25.4	5.3	-5.4	5.6	5.0	11.7
	1997	28.1	12.9	0.1	8.5	14.1	12.1
	1998	28.6	12.8	5.7	...	11.2	...
Return on Equity	1996	28.8	7.3	-7.1	11.3	5.9	16.0
	1997	63.5	29.8	2.2	27.8	29.8	17.6
	1998	...	25.8	...	...	21.3	...
Liabilities to Assets	1996	0.13	0.50	0.89	0.42	0.62	0.50
	1997	0.34	0.56	0.85	0.43	0.62	0.49
	1998	0.25	0.46	1.01	...	0.50	...
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		12.5	6.9			
1997-98		10.4	-3.3				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		72.2	27.8			
	1997		83.1	16.9			
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	35						
<b>Net Profit Margin</b>	1996	10.1	2.0	-0.3	8.6	1.4	6.5
	1997	10.0	3.5	-1.2	4.4	2.7	4.2
	1998	15.8	3.5	-2.0	3.6	3.0	2.9
<b>Pretax Profit Margin</b>	1996	12.0	3.1	1.0	11.2	2.0	8.0
	1997	11.9	4.4	-1.2	8.5	3.3	6.7
	1998	20.7	4.3	-2.0	4.3	4.6	4.4
<b>Gross Profit Margin</b>	1996	64.5	33.1	26.2	...	33.1	27.5
	1997	51.8	35.3	25.7	50.0	32.4	21.4
	1998	58.6	38.2	19.1	...	38.2	17.7
<b>Pretax Profit to Assets</b>	1996	23.2	5.6	1.6	14.9	4.4	5.4
	1997	26.1	7.4	-4.2	8.2	5.9	7.9
	1998	24.0	6.5	-1.5	5.3	6.7	9.1
<b>Return on Equity</b>	1996	46.8	14.8	2.2	48.8	6.2	19.3
	1997	60.0	24.3	2.9	45.0	9.7	14.3
	1998	40.1	14.4	-0.7	...	12.9	10.4
<b>Liabilities to Assets</b>	1996	0.21	0.63	0.84	0.54	0.75	0.62
	1997	0.28	0.76	0.92	0.55	0.77	0.56
	1998	0.37	0.64	0.95	0.64	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>	1996-97				4.0	8.1	
	1997-98				18.3	0.7	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				83.9	16.1	
	1997				72.9	27.1	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	...	6.0	...	...	...	2.9
	1997	...	3.2	...	2.9	3.2	...
	1998	8.1	1.8	-4.3	-1.9	2.8	...
Pretax Profit Margin	1996	...	9.6	...	...	...	3.4
	1997	...	6.1	...	6.5	3.7	...
	1998	8.9	1.8	-4.3	-1.9	3.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	35.4	...	...	...	...
	1998	...	44.8	...	45.1	...	...
Pretax Profit to Assets	1996	...	8.1	...	...	...	7.7
	1997	...	7.7	...	2.7	7.9	...
	1998	8.1	1.8	-20.1	-0.9	6.8	...
Return on Equity	1996	...	13.9	...	...	...	16.2
	1997	...	15.3	...	...	16.2	...
	1998	...	11.8	...	...	...	...
Liabilities to Assets	1996	...	0.55	...	...	...	0.61
	1997	...	0.53	...	...	0.53	...
	1998	0.55	0.88	1.05	0.88	0.93	...
Firms with revenue between							
Sales - % change year over year			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		12.0	1.1			
	1997-98		-4.8	...			
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		87.5	12.5			
	1997		81.0	19.0			
	1998		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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	32						
Net Profit Margin	1996	11.2	2.9	0.1	...	3.2	2.3
	1997	6.2	2.7	-1.0	...	2.7	1.7
	1998	10.7	3.8	0.2	...	3.2	2.6
Pretax Profit Margin	1996	13.4	3.8	0.1	...	4.2	3.0
	1997	7.6	3.6	-1.0	...	3.6	2.3
	1998	12.7	5.2	0.2	...	4.2	3.4
Gross Profit Margin	1996	34.4	23.9	15.8	...	25.5	20.2
	1997	29.3	23.2	17.2	...	23.2	18.8
	1998	53.1	32.9	15.1	...	25.4	19.6
Pretax Profit to Assets	1996	13.6	7.8	0.3	...	8.6	8.4
	1997	13.6	6.6	-1.3	...	6.6	5.3
	1998	22.1	9.9	1.4	...	10.7	7.2
Return on Equity	1996	33.4	15.1	4.8	...	17.5	28.5
	1997	19.3	10.9	-0.5	...	11.6	16.8
	1998	26.1	13.3	1.8	...	15.5	26.2
Liabilities to Assets	1996	0.31	0.53	0.78	...	0.53	0.72
	1997	0.29	0.43	0.92	...	0.48	0.70
	1998	0.29	0.51	0.76	...	0.58	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-1.1	10.5	
	1997-98				1.1	0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				82.4	17.6	
	1997				82.5	17.5	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	72						
<b>Net Profit Margin</b>	1996	9.4	4.7	0.7	1.4	5.5	3.4
	1997	9.4	4.5	0.3	5.4	4.0	4.1
	1998	10.9	4.0	1.0	4.3	3.6	6.0
<b>Pretax Profit Margin</b>	1996	12.1	6.2	1.4	2.0	6.5	5.4
	1997	10.5	5.0	0.6	6.5	4.3	7.2
	1998	12.4	4.4	1.2	4.3	4.5	10.7
<b>Gross Profit Margin</b>	1996	48.8	35.0	19.0	43.2	33.0	19.9
	1997	47.3	35.6	20.4	40.7	35.4	18.1
	1998	46.4	35.6	21.9	38.2	35.1	19.0
<b>Pretax Profit to Assets</b>	1996	27.0	13.3	2.5	4.7	14.7	8.9
	1997	23.6	9.5	1.1	10.6	8.5	11.6
	1998	20.1	8.0	1.4	6.1	9.9	11.9
<b>Return on Equity</b>	1996	48.4	20.5	6.1	9.5	20.8	8.4
	1997	49.8	26.7	11.7	31.6	20.9	15.9
	1998	43.4	27.8	6.9	32.6	23.7	17.0
<b>Liabilities to Assets</b>	1996	0.40	0.70	0.86	0.74	0.66	0.66
	1997	0.50	0.75	0.92	0.72	0.75	0.57
	1998	0.39	0.71	0.93	0.65	0.73	0.37
<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>	
	1996-97			10.7		5.5	
	1997-98			10.0		4.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				77.0	23.0	
	1997				82.0	18.0	
	1998				80.7	19.3	

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



## SICE: 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 (1997):	152						
Net Profit Margin	1996	12.7	4.9	-0.7	1.9	5.1	2.3
	1997	12.5	4.5	-2.6	6.5	3.6	4.0
	1998	11.1	3.4	-5.1	3.9	3.2	5.8
Pretax Profit Margin	1996	14.9	5.6	-0.5	2.8	6.5	4.2
	1997	15.3	5.2	-1.6	8.2	4.8	5.3
	1998	12.6	4.1	-5.0	4.5	4.0	7.3
Gross Profit Margin	1996	64.7	45.7	34.7	48.7	41.7	25.1
	1997	60.1	44.9	31.8	54.9	41.0	26.9
	1998	64.6	44.8	32.3	53.3	40.8	45.1
Pretax Profit to Assets	1996	25.2	7.4	-2.1	3.8	9.0	6.6
	1997	25.7	7.4	-3.0	7.7	6.3	9.1
	1998	28.7	5.9	-8.5	3.9	7.8	10.1
Return on Equity	1996	46.2	17.3	2.0	14.3	23.1	24.6
	1997	35.0	17.0	1.2	24.5	16.1	18.7
	1998	40.8	16.2	-1.2	32.3	11.5	24.3
Liabilities to Assets	1996	0.30	0.65	0.94	0.80	0.55	0.69
	1997	0.33	0.62	0.91	0.70	0.62	0.65
	1998	0.39	0.78	0.97	0.84	0.70	0.59
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				15.3	14.5	
	1997-98				22.8	10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				74.1	25.9	
	1997				71.6	28.4	
	1998				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: 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%			
<b>Number of firms (1997):</b>	92						
<b>Net Profit Margin</b>	1996	6.2	2.1	-3.7	0.8	2.5	2.3
	1997	7.3	3.0	0.5	0.6	4.2	2.4
	1998	6.1	2.5	-1.6	0.9	3.9	4.2
<b>Pretax Profit Margin</b>	1996	7.6	2.6	-4.8	1.0	2.8	2.8
	1997	9.5	4.5	0.6	2.0	4.9	3.4
	1998	7.4	3.4	-1.6	1.4	5.0	6.4
<b>Gross Profit Margin</b>	1996	40.1	34.3	23.4	40.9	32.2	31.2
	1997	43.0	33.5	22.5	39.7	32.3	28.7
	1998	43.7	35.1	25.7	37.9	34.7	29.2
<b>Pretax Profit to Assets</b>	1996	12.9	5.0	-5.8	1.2	6.5	8.5
	1997	20.7	6.9	1.2	1.9	9.7	6.5
	1998	17.3	6.7	-2.6	1.3	8.8	10.9
<b>Return on Equity</b>	1996	18.5	12.7	2.1	3.4	12.9	11.7
	1997	39.8	17.2	2.3	1.0	20.1	13.2
	1998	34.1	14.2	2.5	5.1	15.9	20.6
<b>Liabilities to Assets</b>	1996	0.30	0.56	0.85	0.65	0.51	0.61
	1997	0.39	0.68	0.90	0.81	0.61	0.60
	1998	0.42	0.66	0.89	0.76	0.63	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>			
	1996-97	12.0		14.2			
	1997-98	14.5		10.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	71.1		28.9			
	1997	81.3		18.7			
	1998	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: 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 (1997):	122						
Net Profit Margin	1996	5.3	1.8	-1.3	1.1	2.1	2.5
	1997	4.7	1.3	-3.3	0.4	1.4	1.6
	1998	7.1	2.7	-0.2	3.0	2.2	1.9
Pretax Profit Margin	1996	5.8	2.1	-1.3	1.3	2.5	3.4
	1997	4.7	1.7	-2.9	0.3	2.1	1.7
	1998	8.7	3.0	-0.1	3.6	2.4	2.7
Gross Profit Margin	1996	52.2	36.2	24.9	42.4	33.3	30.0
	1997	51.4	39.3	27.8	42.6	34.6	28.1
	1998	50.4	40.0	29.2	49.9	34.6	30.6
Pretax Profit to Assets	1996	11.2	4.6	-1.7	3.0	5.9	7.9
	1997	10.1	4.2	-4.2	1.0	4.9	3.0
	1998	18.9	6.5	-0.5	9.1	6.1	4.2
Return on Equity	1996	23.7	7.3	-2.4	1.9	12.5	14.8
	1997	24.6	11.6	-0.8	11.7	11.5	5.2
	1998	37.4	14.1	2.0	17.6	11.0	...
Liabilities to Assets	1996	0.39	0.60	0.86	0.71	0.56	0.58
	1997	0.40	0.72	0.93	0.72	0.71	0.65
	1998	0.36	0.68	0.94	0.60	0.69	0.61
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			3.6		
		1997-98			11.7		
					5.9		
					2.8		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			72.7		27.3
		1997			65.7		34.3
		1998			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: 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
Number of firms (1997):	104	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	6.7	1.4	-1.3	0.6	3.1	4.6
	1997	7.9	3.0	-3.2	1.9	4.0	1.4
	1998	6.3	2.8	-2.0	1.8	3.2	...
Pretax Profit Margin	1996	8.4	2.3	-1.3	0.7	3.4	6.1
	1997	9.3	3.1	-3.2	1.6	5.0	3.6
	1998	7.2	3.1	-1.9	1.9	4.4	...
Gross Profit Margin	1996	54.9	43.8	30.0	50.0	34.9	26.2
	1997	56.6	44.3	29.5	53.4	38.8	41.9
	1998	62.8	47.2	33.0	51.0	42.4	...
Pretax Profit to Assets	1996	13.9	2.9	-3.2	1.3	6.1	8.3
	1997	18.2	6.0	-3.5	2.1	8.7	3.4
	1998	15.0	5.7	-3.1	3.5	9.3	...
Return on Equity	1996	29.2	13.4	2.8	20.0	13.2	25.2
	1997	33.7	13.9	-4.1	3.4	22.7	19.1
	1998	41.0	17.1	-0.4	7.5	35.3	...
Liabilities to Assets	1996	0.62	0.82	1.07	0.95	0.71	0.74
	1997	0.45	0.78	0.99	0.87	0.69	0.81
	1998	0.48	0.83	1.00	0.78	0.85	...
Sales - % change year over year	Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	19.1			12.8		
1997-98	26.4			-1.7			
Distribution of Firms by profit and loss - Pretax Profit (%)	Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million		
		<u>Profit</u>			<u>Loss</u>		
	1996	67.9			32.1		
1997	69.1			30.9			
1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%				
Number of firms (1997):	21							
Net Profit Margin	1996	7.9	3.2	0.8	4.7	2.2	0.9	
	1997	4.7	0.5	-9.4	0.5	0.6	2.3	
	1998	...	3.8	...	...	1.9	...	
Pretax Profit Margin	1996	8.5	3.5	1.0	6.8	2.8	1.3	
	1997	5.7	0.9	-9.4	0.9	0.8	2.6	
	1998	...	3.9	...	...	2.2	...	
Gross Profit Margin	1996	49.2	38.9	30.1	47.9	34.0	19.2	
	1997	52.1	40.1	19.3	...	36.4	...	
	1998	...	31.8	...	...	29.0	...	
Pretax Profit to Assets	1996	15.5	7.0	2.0	7.0	7.0	2.2	
	1997	10.5	2.8	-10.8	3.5	1.8	5.6	
	1998	...	9.0	...	...	8.2	...	
Return on Equity	1996	46.0	16.1	4.8	...	8.3	6.0	
	1997	...	16.6	...	...	9.9	15.8	
	1998	...	12.3	...	...	9.3	...	
Liabilities to Assets	1996	0.49	0.75	1.02	0.96	0.68	0.61	
	1997	0.44	0.81	0.98	0.87	0.74	0.61	
	1998	...	0.60	...	...	0.66	...	
		Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million			
Sales - % change year over year								
		1996-97			0.5			6.8
		1997-98			6.6			...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>		<u>Loss</u>	
		1996			78.8		21.2	
		1997			65.5		34.5	
		1998			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%			
<b>Number of firms (1997):</b>	24						
<b>Net Profit Margin</b>	1996	4.8	1.8	-1.2	...	1.3	3.4
	1997	10.0	2.5	-1.5	1.5	2.5	3.4
	1998	7.2	2.9	0.1	-0.3	3.2	1.6
<b>Pretax Profit Margin</b>	1996	5.7	2.8	-1.2	...	2.6	3.7
	1997	13.0	3.0	-1.5	1.5	3.5	4.4
	1998	8.9	4.3	0.2	-0.3	4.3	4.2
<b>Gross Profit Margin</b>	1996	49.3	29.0	23.5	...	27.6	26.2
	1997	47.9	29.5	16.7	44.1	29.4	24.4
	1998	38.4	32.7	18.7	...	33.7	25.8
<b>Pretax Profit to Assets</b>	1996	10.9	7.0	-2.5	...	7.1	7.4
	1997	16.0	5.8	-0.7	3.6	5.8	9.6
	1998	16.9	11.5	1.1	-0.2	12.3	7.2
<b>Return on Equity</b>	1996	...	6.6	...	...	4.6	10.4
	1997	39.1	12.3	-3.6	...	13.0	21.6
	1998	...	18.6	...	...	18.6	15.8
<b>Liabilities to Assets</b>	1996	0.40	0.70	0.95	...	0.74	0.60
	1997	0.22	0.55	0.92	0.26	0.65	0.61
	1998	0.39	0.56	0.93	0.76	0.54	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>			
	1996-97	8.9		19.1			
	1997-98	29.1		8.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	76.9		23.1			
	1997	75.8		24.2			
	1998	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: 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 (1997):	240						
Net Profit Margin	1996	7.8	2.2	-2.3	1.0	3.0	2.7
	1997	6.2	1.9	-1.6	0.9	2.9	2.6
	1998	8.9	3.1	-2.5	1.6	3.9	2.3
Pretax Profit Margin	1996	9.4	2.8	-2.2	1.8	3.4	3.7
	1997	7.5	2.2	-1.5	1.4	3.7	4.1
	1998	10.0	3.8	-2.3	1.9	5.0	3.0
Gross Profit Margin	1996	54.1	41.5	29.0	45.2	39.5	30.5
	1997	56.1	39.8	27.6	47.6	35.2	31.1
	1998	55.4	43.4	28.3	51.8	37.7	30.9
Pretax Profit to Assets	1996	18.2	5.6	-4.2	3.2	6.9	5.7
	1997	15.3	4.0	-2.7	1.9	5.7	7.8
	1998	20.7	7.6	-3.1	3.3	9.2	7.8
Return on Equity	1996	30.0	11.8	-0.8	4.8	18.0	13.2
	1997	26.9	12.6	1.1	9.9	13.0	14.5
	1998	33.8	15.3	3.4	10.8	18.3	13.6
Liabilities to Assets	1996	0.32	0.59	0.96	0.73	0.56	0.59
	1997	0.37	0.63	0.94	0.77	0.58	0.47
	1998	0.42	0.69	0.94	0.79	0.62	0.57
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				3.9	1.0	
	1997-98				14.0	8.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				70.7	29.3	
	1997				69.8	30.2	
	1998				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: 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 (1997):	223						
<b>Net Profit Margin</b>	1996	9.4	4.1	-0.2	2.1	4.5	4.1
	1997	10.9	4.2	-0.4	3.8	4.4	2.9
	1998	11.7	4.6	0.2	3.3	5.4	2.7
<b>Pretax Profit Margin</b>	1996	10.6	5.4	-0.1	4.1	6.1	5.7
	1997	13.7	5.3	-0.4	5.2	5.5	3.8
	1998	14.2	5.8	0.3	3.7	6.9	4.2
<b>Gross Profit Margin</b>	1996	51.8	40.7	29.1	48.3	34.6	30.3
	1997	55.3	41.5	28.9	53.2	35.5	33.3
	1998	53.8	40.9	28.2	47.6	39.2	42.1
<b>Pretax Profit to Assets</b>	1996	16.7	7.5	-0.5	3.4	10.5	11.1
	1997	23.4	10.1	-0.7	5.7	11.4	7.7
	1998	23.5	11.0	0.8	7.7	13.7	7.9
<b>Return on Equity</b>	1996	28.9	15.6	3.9	13.6	16.0	11.4
	1997	33.1	16.7	2.1	11.4	19.9	15.0
	1998	43.2	19.3	5.2	14.4	21.2	13.5
<b>Liabilities to Assets</b>	1996	0.36	0.61	0.90	0.77	0.58	0.54
	1997	0.36	0.62	0.84	0.68	0.55	0.61
	1998	0.37	0.58	0.81	0.64	0.57	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>		
	1996-97	11.0			6.5		
	1997-98	16.0			12.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.0	24.0	
	1997				74.0	26.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	312						
<b>Net Profit Margin</b>	1996	10.5	3.2	-2.7	2.0	4.6	3.6
	1997	10.0	3.9	-1.7	3.0	4.2	3.1
	1998	9.6	3.6	-2.3	2.1	4.5	2.5
<b>Pretax Profit Margin</b>	1996	13.3	3.3	-2.5	2.2	5.1	4.6
	1997	12.2	4.7	-1.3	3.3	5.1	4.0
	1998	12.3	4.2	-1.9	2.9	5.6	3.1
<b>Gross Profit Margin</b>	1996	60.2	42.0	30.5	49.0	38.0	31.1
	1997	57.9	41.3	29.6	45.5	37.9	43.4
	1998	59.7	43.3	33.2	47.8	40.8	33.4
<b>Pretax Profit to Assets</b>	1996	20.1	5.4	-4.4	3.5	10.0	7.5
	1997	18.3	7.0	-2.3	3.9	9.5	6.0
	1998	22.5	8.9	-3.4	3.8	10.0	5.9
<b>Return on Equity</b>	1996	33.6	12.2	-0.8	5.7	18.3	9.5
	1997	32.3	15.0	-0.6	11.8	16.5	17.2
	1998	37.9	18.0	1.6	15.4	18.8	16.6
<b>Liabilities to Assets</b>	1996	0.32	0.61	0.92	0.60	0.62	0.77
	1997	0.35	0.62	0.88	0.57	0.64	0.75
	1998	0.33	0.61	0.91	0.61	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>	1996-97				7.9	8.7	
	1997-98				11.4	7.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				66.9	33.1	
	1997				68.9	31.1	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	20						
<b>Net Profit Margin</b>	1996	3.4	0.2	-18.8	-9.6	...	...
	1997	4.3	-0.3	-7.4	-3.3	...	...
	1998	6.5	3.5	-2.7	2.1	...	...
<b>Pretax Profit Margin</b>	1996	4.1	0.2	-18.8	-9.6	...	...
	1997	4.8	-0.3	-7.4	-3.3	...	...
	1998	7.0	2.3	-2.7	0.4	...	...
<b>Gross Profit Margin</b>	1996	50.5	37.0	21.4	33.0	...	...
	1997	53.2	35.3	23.8	35.1	...	...
	1998	...	27.4	...	28.0	...	...
<b>Pretax Profit to Assets</b>	1996	6.9	0.7	-23.1	-5.5	...	...
	1997	17.3	-0.6	-7.0	-3.2	...	...
	1998	15.0	9.0	-1.4	5.1	...	...
<b>Return on Equity</b>	1996	...	2.0	...	1.7	...	...
	1997	...	1.5	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.37	0.77	0.94	0.85	...	...
	1997	0.39	0.77	1.16	1.01	...	...
	1998	...	0.98	...	1.10	...	...
<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>		
	1996-97			2.1	...		
	1997-98			10.3	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			57.1	42.9		
	1997			50.0	50.0		
	1998			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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	206						
Net Profit Margin	1996	7.8	2.6	-1.5	2.7	2.1	2.4
	1997	9.6	2.9	-2.4	2.1	3.2	3.1
	1998	10.5	4.6	0.0	5.6	3.9	...
Pretax Profit Margin	1996	9.3	3.1	-1.5	3.3	2.7	4.3
	1997	11.9	3.9	-2.4	2.7	4.4	3.8
	1998	11.9	5.7	-0.1	6.7	5.0	...
Gross Profit Margin	1996	53.9	39.3	24.6	42.1	32.5	...
	1997	54.6	41.9	24.0	47.5	33.1	24.6
	1998	55.8	42.3	24.2	51.2	37.2	...
Pretax Profit to Assets	1996	21.9	5.6	-3.3	4.4	7.2	6.0
	1997	27.3	7.6	-5.9	3.7	9.1	7.2
	1998	29.9	9.4	0.3	9.7	9.1	...
Return on Equity	1996	44.1	13.7	0.3	10.8	16.7	...
	1997	43.5	14.8	0.9	12.6	19.8	5.0
	1998	40.1	14.3	2.2	16.7	13.7	...
Liabilities to Assets	1996	0.40	0.59	0.89	0.57	0.63	0.61
	1997	0.36	0.57	0.88	0.57	0.58	0.59
	1998	0.28	0.60	0.88	0.67	0.58	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1996-97			4.2		
		1997-98			8.2		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
		1996			32.7		
		1997			33.5		
		1998			24.4		

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

## SICE: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
<b>Number of firms (1997):</b>	366						
<b>Net Profit Margin</b>	1996	4.9	1.2	-3.8	0.6	2.0	1.6
	1997	5.5	1.8	-1.8	1.6	2.4	1.4
	1998	6.2	2.6	-0.3	2.4	2.7	1.2
<b>Pretax Profit Margin</b>	1996	5.6	1.5	-3.8	0.7	2.5	1.9
	1997	6.6	2.2	-1.7	1.8	2.9	2.1
	1998	7.7	3.2	-0.3	3.0	3.4	1.5
<b>Gross Profit Margin</b>	1996	55.5	37.7	22.2	45.7	31.2	26.9
	1997	51.7	36.6	22.3	42.2	28.3	27.1
	1998	53.0	35.5	23.4	43.0	27.9	18.6
<b>Pretax Profit to Assets</b>	1996	10.0	2.2	-6.4	0.9	4.8	4.1
	1997	10.6	3.5	-3.0	2.6	4.9	3.0
	1998	15.1	5.4	-0.4	4.9	5.6	3.0
<b>Return on Equity</b>	1996	24.4	6.9	-5.0	3.8	12.6	7.7
	1997	29.1	10.7	-0.2	8.3	12.4	7.7
	1998	26.1	11.6	2.8	9.0	12.8	10.2
<b>Liabilities to Assets</b>	1996	0.43	0.72	0.98	0.80	0.65	0.73
	1997	0.45	0.75	0.97	0.79	0.73	0.72
	1998	0.39	0.68	0.93	0.78	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>			
	1996-97	6.1		4.5			
	1997-98	13.6		-2.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	60.6		39.4			
	1997	68.0		32.0			
	1998	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: 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 (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	22						
Net Profit Margin	1996	8.5	0.6	-4.0	...	1.7	...
	1997	14.6	1.3	-4.6	1.4	1.2	...
	1998	11.4	4.1	0.9	4.0	...	...
Pretax Profit Margin	1996	8.4	1.1	-4.0	-0.3	2.7	...
	1997	14.6	3.1	-4.6	3.3	2.8	...
	1998	14.6	4.8	0.9	4.6	...	...
Gross Profit Margin	1996	...	24.1	...	...	22.7	...
	1997	43.4	28.1	18.2	...	28.1	...
	1998	...	39.8	...	...	...	...
Pretax Profit to Assets	1996	15.5	1.1	-10.4	-0.8	6.4	...
	1997	27.6	7.8	-7.2	10.3	6.1	...
	1998	36.3	7.9	1.4	5.1	...	...
Return on Equity	1996	...	9.8	...	...	...	...
	1997	...	22.6	...	13.0	32.6	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	0.39	0.83	1.03	0.98	0.72	...
	1997	0.20	0.69	1.00	0.53	0.76	...
	1998	0.28	0.70	0.99	0.75	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				33.6	...	
	1997-98				...	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				63.2	36.8	
	1997				66.7	33.3	
	1998				85.7	14.3	

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

## SICE: 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 (1997):	289						
<b>Net Profit Margin</b>	1996	6.2	1.4	-1.6	0.9	2.1	1.1
	1997	6.3	1.6	-4.7	-0.3	3.4	2.6
	1998	8.1	3.4	-1.4	2.0	3.8	0.9
<b>Pretax Profit Margin</b>	1996	7.0	1.7	-1.8	1.0	2.9	1.4
	1997	7.3	2.1	-4.5	0.3	3.8	2.9
	1998	10.1	4.1	-1.4	3.2	4.7	1.2
<b>Gross Profit Margin</b>	1996	45.4	32.8	22.5	37.9	26.3	24.6
	1997	43.6	32.4	20.8	37.6	28.6	24.8
	1998	47.2	35.1	23.8	37.2	32.8	27.4
<b>Pretax Profit to Assets</b>	1996	14.4	2.6	-3.8	1.4	3.7	2.4
	1997	13.5	3.2	-10.0	-0.6	6.7	4.9
	1998	18.1	7.2	-2.3	4.3	9.0	2.4
<b>Return on Equity</b>	1996	28.6	8.2	-1.9	7.1	9.6	10.2
	1997	32.4	13.1	-0.3	8.9	14.9	10.9
	1998	42.2	18.5	5.0	16.7	19.1	6.9
<b>Liabilities to Assets</b>	1996	0.41	0.74	0.98	0.88	0.62	0.71
	1997	0.46	0.74	0.98	0.80	0.72	0.71
	1998	0.49	0.72	0.97	0.80	0.62	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>			
	1996-97	12.6		-2.5			
	1997-98	14.0		2.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	63.5		36.5			
	1997	61.4		38.6			
	1998	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: 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 (1997):	91						
<b>Net Profit Margin</b>	1996	8.8	2.9	-2.5	2.9	2.3	...
	1997	6.6	1.3	-6.5	0.1	2.7	2.7
	1998	7.3	2.9	-4.1	-1.9	4.6	...
<b>Pretax Profit Margin</b>	1996	10.3	2.9	-2.5	2.9	2.9	...
	1997	7.4	0.8	-8.6	-0.3	3.4	4.4
	1998	8.5	3.1	-4.1	-1.8	5.9	...
<b>Gross Profit Margin</b>	1996	56.9	32.6	24.3	37.7	27.1	...
	1997	57.4	40.3	25.4	43.5	35.3	24.8
	1998	56.4	40.1	27.2	41.6	31.9	...
<b>Pretax Profit to Assets</b>	1996	19.7	5.6	-4.7	4.8	6.8	...
	1997	15.3	4.0	-8.1	0.2	4.7	6.3
	1998	17.2	4.2	-6.2	-1.8	13.1	...
<b>Return on Equity</b>	1996	29.1	12.1	-0.9	2.5	18.7	...
	1997	36.0	13.6	-4.9	13.6	12.7	...
	1998	44.4	18.2	-2.8	5.7	21.3	...
<b>Liabilities to Assets</b>	1996	0.52	0.82	1.12	0.82	0.72	...
	1997	0.53	0.80	1.08	0.84	0.68	0.70
	1998	0.48	0.75	0.95	0.87	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>	1996-97				20.4	...	
	1997-98				19.2	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.0	36.0	
	1997				59.2	40.8	
	1998				59.8	40.2	

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

SICE: 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 (1997):	796						
<b>Net Profit Margin</b>	1996	5.4	1.2	-2.2	0.9	2.2	2.1
	1997	6.3	1.8	-2.0	1.1	2.8	2.7
	1998	8.0	2.6	-0.8	2.5	2.9	2.5
<b>Pretax Profit Margin</b>	1996	6.2	1.4	-2.2	0.9	2.6	3.1
	1997	7.7	2.0	-1.9	1.3	3.4	3.2
	1998	9.6	3.0	-0.8	2.8	3.7	3.3
<b>Gross Profit Margin</b>	1996	58.6	41.8	28.4	47.2	33.1	31.6
	1997	60.8	42.2	29.9	50.6	33.4	27.6
	1998	61.7	44.2	31.2	51.9	34.1	28.1
<b>Pretax Profit to Assets</b>	1996	13.6	3.2	-4.1	2.1	5.3	6.6
	1997	16.5	4.7	-4.1	2.9	7.7	7.8
	1998	20.1	6.9	-1.7	6.2	8.0	7.5
<b>Return on Equity</b>	1996	31.8	10.4	-5.6	8.6	13.0	15.9
	1997	38.1	15.2	-0.3	12.9	17.9	24.2
	1998	40.0	20.0	3.6	17.5	21.4	15.1
<b>Liabilities to Assets</b>	1996	0.49	0.76	1.00	0.85	0.68	0.68
	1997	0.52	0.78	1.02	0.89	0.69	0.67
	1998	0.48	0.74	0.98	0.80	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>		
	1996-97	7.7			3.2		
	1997-98	11.7			4.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	63.3			36.7		
	1997	64.7			35.3		
	1998	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: 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 (1997):	35						
<b>Net Profit Margin</b>	1996	4.4	1.8	-1.6	0.2	2.1	2.7
	1997	6.0	2.1	-4.4	3.8	2.1	...
	1998	8.8	2.5	-2.1	3.2	2.5	...
<b>Pretax Profit Margin</b>	1996	5.0	2.0	-1.6	0.2	2.4	3.8
	1997	6.4	3.0	-4.4	4.7	2.7	...
	1998	11.0	3.4	-0.2	7.5	3.3	...
<b>Gross Profit Margin</b>	1996	38.8	23.1	18.9	38.3	21.4	...
	1997	43.7	30.5	18.6	41.0	26.2	...
	1998	40.7	30.6	22.2	33.3	27.1	...
<b>Pretax Profit to Assets</b>	1996	10.3	3.5	-2.3	0.8	4.7	8.6
	1997	11.7	5.1	-5.1	9.0	5.0	...
	1998	21.4	6.1	-2.8	1.4	6.3	...
<b>Return on Equity</b>	1996	34.6	11.0	-1.8	...	13.7	20.6
	1997	29.9	14.3	0.6	14.4	12.0	...
	1998	41.3	18.1	-1.3	...	18.1	...
<b>Liabilities to Assets</b>	1996	0.61	0.79	1.02	1.02	0.76	0.71
	1997	0.43	0.72	1.03	0.71	0.73	...
	1998	0.40	0.72	0.90	0.74	0.71	...
<b>Sales - % change year over year</b>					<b>Firms with revenue between \$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1996-97			8.8		11.1	
	1997-98			-0.7		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.0	25.0	
	1997				72.5	27.5	
	1998				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 (1997):	26						
<b>Net Profit Margin</b>	1996	5.1	3.3	0.1	3.3	2.8	...
	1997	4.8	1.5	-1.6	1.3	2.4	...
	1998	...	-1.0	...	...	1.5	...
<b>Pretax Profit Margin</b>	1996	6.4	3.3	0.1	3.3	3.7	...
	1997	5.9	2.0	-1.6	1.3	3.1	...
	1998	...	-1.0	...	...	2.0	...
<b>Gross Profit Margin</b>	1996	...	26.9	...	...	30.6	...
	1997	49.5	34.8	21.8	44.4	27.8	...
	1998	...	28.7	...	...	19.4	...
<b>Pretax Profit to Assets</b>	1996	12.7	4.4	0.4	2.9	5.7	...
	1997	13.0	3.7	-1.6	3.7	6.8	...
	1998	...	-1.3	...	...	4.3	...
<b>Return on Equity</b>	1996	...	9.0	...	...	8.1	...
	1997	21.7	8.0	0.9	...	14.4	...
	1998	...	...	...	...	19.4	...
<b>Liabilities to Assets</b>	1996	...	0.58	...	...	0.58	...
	1997	0.56	0.71	1.01	0.79	0.69	...
	1998	...	0.79	...	...	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>		
	1996-97	-5.6			...		
	1997-98	22.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	82.4			17.6		
	1997	76.7			23.3		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
Net Profit Margin	1996	...	0.9	...	0.5	...	
	1997	7.4	0.9	-6.3	-2.4	...	
	1998	...	0.3	...	-0.7	...	
Pretax Profit Margin	1996	...	1.4	...	1.0	...	
	1997	6.1	0.7	-6.3	-1.3	...	
	1998	...	0.3	...	-0.7	...	
Gross Profit Margin	1996	...	36.1	...	...	...	
	1997	...	39.7	...	41.4	...	
	1998	...	34.7	...	...	...	
Pretax Profit to Assets	1996	...	2.3	...	1.1	...	
	1997	13.0	0.6	-12.8	-3.1	...	
	1998	...	0.6	...	-0.8	...	
Return on Equity	1996	...	5.1	...	...	...	
	1997	...	...	...	...	...	
	1998	...	...	...	...	...	
Liabilities to Assets	1996	...	0.72	...	0.75	...	
	1997	0.77	0.89	1.16	0.93	...	
	1998	...	0.90	...	0.92	...	
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				6.4		
	1997-98				7.0		
					20.2		
					...		
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				64.7		
	1997				35.3		
	1998				59.1		
					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: 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 (1997):	135						
<b>Net Profit Margin</b>	1996	10.0	2.5	-5.3	0.8	3.1	2.9
	1997	10.9	2.9	-3.6	2.2	4.7	-0.1
	1998	13.7	5.5	0.4	7.7	4.9	1.6
<b>Pretax Profit Margin</b>	1996	12.9	3.2	-5.1	1.1	4.0	3.7
	1997	12.3	2.9	-3.6	2.4	5.2	-0.1
	1998	17.5	7.5	0.4	10.0	6.6	2.8
<b>Gross Profit Margin</b>	1996	62.1	40.0	29.1	47.6	36.0	28.1
	1997	61.9	44.5	28.0	47.2	34.4	30.3
	1998	58.9	45.8	31.0	46.5	42.6	20.5
<b>Pretax Profit to Assets</b>	1996	20.0	6.8	-9.8	1.9	9.5	6.7
	1997	19.2	8.1	-2.9	6.5	9.9	-0.1
	1998	34.5	10.2	0.9	10.1	10.3	6.8
<b>Return on Equity</b>	1996	39.4	19.9	11.7	18.0	22.1	17.4
	1997	48.2	25.3	2.1	11.4	33.0	-0.1
	1998	48.8	20.6	3.2	18.6	22.6	15.6
<b>Liabilities to Assets</b>	1996	0.51	0.74	1.04	0.82	0.71	0.65
	1997	0.54	0.83	1.02	0.82	0.83	0.77
	1998	0.47	0.71	0.93	0.71	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>		
	1996-97	9.9			15.4		
	1997-98	7.5			16.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				67.4	32.6	
	1997				65.8	34.2	
	1998				76.6	23.4	

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



SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,792						
Net Profit Margin	1996	8.3	2.8	-1.3	2.0	3.5	2.0
	1997	9.0	2.9	-1.3	2.2	3.4	2.3
	1998	10.7	3.6	-0.6	3.8	3.4	2.5
Pretax Profit Margin	1996	10.3	3.4	-1.1	2.4	4.4	2.4
	1997	10.9	3.4	-1.1	2.9	4.1	2.7
	1998	13.5	4.3	-0.4	4.4	4.2	3.4
Gross Profit Margin	1996	58.0	39.9	26.9	46.7	32.4	25.9
	1997	62.3	41.7	28.6	50.0	34.1	25.3
	1998	68.7	45.9	31.1	52.5	37.8	29.2
Pretax Profit to Assets	1996	18.5	6.1	-2.1	4.3	9.0	4.6
	1997	20.1	6.6	-2.8	4.4	8.5	7.2
	1998	26.4	8.6	-1.0	7.9	9.4	6.5
Return on Equity	1996	31.5	12.6	0.2	8.7	15.4	10.1
	1997	32.8	12.6	0.3	9.7	15.5	19.5
	1998	38.5	16.2	3.7	15.3	17.2	17.6
Liabilities to Assets	1996	0.31	0.59	0.90	0.57	0.60	0.66
	1997	0.32	0.63	0.94	0.63	0.63	0.72
	1998	0.32	0.64	0.96	0.65	0.62	0.68
Sales - % change year over year			Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million		
	1996-97			8.2		4.9	
	1997-98			8.2		8.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				70.0	30.0	
	1997				68.9	31.1	
	1998				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: 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 (1997):	12,485						
<b>Net Profit Margin</b>	1996	5.4	0.8	-4.4	0.5	1.2	1.0
	1997	6.0	1.5	-2.9	1.3	1.7	1.5
	1998	7.1	2.1	-1.7	2.0	2.2	1.6
<b>Pretax Profit Margin</b>	1996	6.5	1.1	-4.1	0.7	1.5	1.4
	1997	7.3	1.8	-2.6	1.5	2.1	1.8
	1998	8.6	2.6	-1.4	2.6	2.6	2.0
<b>Gross Profit Margin</b>	1996	33.6	18.5	10.6	25.4	13.2	9.0
	1997	33.7	18.4	10.4	25.5	13.1	9.5
	1998	32.7	17.8	10.5	25.7	12.7	10.3
<b>Pretax Profit to Assets</b>	1996	11.7	1.5	-7.1	0.6	3.1	3.7
	1997	14.3	3.0	-4.5	1.9	4.5	4.8
	1998	16.7	4.1	-2.8	3.2	5.6	5.0
<b>Return on Equity</b>	1996	25.0	6.7	-5.9	4.3	10.3	13.4
	1997	30.0	9.4	-2.7	6.4	13.3	17.4
	1998	33.3	11.6	-0.7	8.6	16.1	24.1
<b>Liabilities to Assets</b>	1996	0.44	0.76	1.00	0.75	0.77	0.80
	1997	0.45	0.76	1.00	0.75	0.77	0.84
	1998	0.44	0.75	0.98	0.72	0.77	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>		
	1996-97	15.8			4.4		
	1997-98	13.3			3.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				57.7	42.3	
	1997				63.3	36.7	
	1998				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	725						
Net Profit Margin	1996	5.0	0.3	-5.3	-0.8	1.2	1.1
	1997	7.8	1.6	-3.8	1.3	1.9	0.8
	1998	8.3	1.9	-1.9	1.3	2.5	1.3
Pretax Profit Margin	1996	6.6	0.6	-4.7	-0.6	1.4	1.4
	1997	9.5	2.0	-3.2	1.7	2.4	1.0
	1998	10.5	2.6	-1.6	1.6	3.2	1.8
Gross Profit Margin	1996	31.3	16.1	9.6	25.3	13.2	8.0
	1997	33.9	18.6	10.8	26.0	15.2	8.0
	1998	30.1	17.0	8.9	21.7	12.0	7.7
Pretax Profit to Assets	1996	11.8	0.8	-6.7	-0.4	2.2	3.2
	1997	13.8	2.3	-3.7	1.1	4.2	2.9
	1998	12.2	2.6	-1.8	1.4	5.3	4.5
Return on Equity	1996	31.5	9.6	-4.7	7.1	10.9	16.2
	1997	36.3	11.9	-1.4	5.8	18.8	19.0
	1998	37.9	12.0	0.1	7.6	19.8	14.7
Liabilities to Assets	1996	0.58	0.84	1.02	0.91	0.80	0.87
	1997	0.57	0.85	1.03	0.85	0.84	0.87
	1998	0.57	0.83	1.00	0.82	0.84	0.86
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			11.1		-4.4	
	1997-98			7.1		-2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			54.0	46.0		
	1997			61.9	38.1		
	1998			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: 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 (1997):	3,310						
<b>Net Profit Margin</b>	1996	5.0	1.0	-3.2	0.8	1.5	1.6
	1997	5.6	1.3	-2.6	1.0	1.8	1.5
	1998	6.3	1.9	-1.6	1.7	2.2	1.7
<b>Pretax Profit Margin</b>	1996	6.3	1.3	-2.7	1.0	1.9	2.1
	1997	6.8	1.7	-2.0	1.4	2.3	2.0
	1998	7.5	2.4	-1.3	2.3	2.6	2.9
<b>Gross Profit Margin</b>	1996	39.2	25.8	15.0	29.6	18.4	11.2
	1997	40.4	25.6	15.7	30.8	19.5	10.0
	1998	40.4	26.2	16.2	31.5	19.7	13.5
<b>Pretax Profit to Assets</b>	1996	18.6	3.0	-10.9	1.7	5.2	6.8
	1997	20.0	4.2	-8.3	2.9	6.9	7.1
	1998	22.4	6.3	-5.0	5.1	8.7	6.6
<b>Return on Equity</b>	1996	36.7	12.7	-3.4	11.8	16.5	20.7
	1997	43.6	15.3	-2.4	12.3	22.9	21.6
	1998	40.1	17.2	-0.3	13.6	21.1	20.7
<b>Liabilities to Assets</b>	1996	0.47	0.79	1.05	0.81	0.77	0.76
	1997	0.50	0.79	1.03	0.79	0.78	0.78
	1998	0.47	0.74	1.00	0.73	0.75	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>		
	1996-97	11.6			3.8		
	1997-98	13.4			1.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	59.6			40.4		
	1997	62.6			37.4		
	1998	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: 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 (1997):	343						
<b>Net Profit Margin</b>	1996	6.2	2.2	-1.7	2.1	2.3	1.7
	1997	5.1	1.6	-2.6	0.6	1.8	1.2
	1998	6.8	2.4	-1.0	2.5	2.4	1.8
<b>Pretax Profit Margin</b>	1996	7.2	2.9	-1.7	2.3	3.1	2.2
	1997	6.2	2.0	-2.2	1.1	2.1	1.7
	1998	8.5	3.1	-0.7	3.3	2.9	2.2
<b>Gross Profit Margin</b>	1996	34.4	20.7	13.9	27.1	17.0	10.7
	1997	33.9	21.1	12.7	31.3	16.0	9.5
	1998	32.6	20.0	12.1	27.4	15.9	9.2
<b>Pretax Profit to Assets</b>	1996	14.8	4.7	-3.3	3.2	6.4	6.7
	1997	13.5	3.6	-3.2	0.9	4.9	5.1
	1998	20.1	7.3	-1.6	5.5	8.2	7.9
<b>Return on Equity</b>	1996	32.2	11.1	-0.2	4.2	15.9	11.8
	1997	29.0	10.0	-2.1	8.9	11.5	11.9
	1998	43.3	18.2	1.6	14.3	22.4	20.0
<b>Liabilities to Assets</b>	1996	0.42	0.66	0.95	0.75	0.65	0.73
	1997	0.40	0.72	0.94	0.73	0.70	0.78
	1998	0.40	0.64	0.86	0.62	0.65	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>	1996-97				9.5	13.2	
	1997-98				21.0	1.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				69.0	31.0	
	1997				65.2	34.8	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,361						
<b>Net Profit Margin</b>	1996	5.6	1.2	-3.6	0.6	1.7	1.4
	1997	7.1	2.0	-1.7	2.0	2.1	1.1
	1998	6.6	2.0	-1.4	1.6	2.0	1.3
<b>Pretax Profit Margin</b>	1996	7.2	1.5	-2.9	0.8	2.1	1.8
	1997	8.4	2.6	-1.5	2.6	2.6	1.4
	1998	8.2	2.5	-1.2	2.0	2.6	1.7
<b>Gross Profit Margin</b>	1996	32.5	19.2	11.7	28.2	15.4	9.0
	1997	30.8	18.8	11.6	27.6	15.8	8.5
	1998	29.9	18.7	11.3	29.7	15.7	9.5
<b>Pretax Profit to Assets</b>	1996	12.6	2.2	-3.5	0.4	5.1	5.1
	1997	14.5	3.6	-2.0	1.6	6.1	4.5
	1998	16.9	5.2	-1.8	2.0	7.4	6.4
<b>Return on Equity</b>	1996	22.7	7.0	-1.7	3.1	11.6	14.7
	1997	31.5	10.0	0.1	4.2	15.0	15.8
	1998	32.4	11.9	-0.8	4.7	16.9	19.4
<b>Liabilities to Assets</b>	1996	0.39	0.72	0.98	0.77	0.68	0.76
	1997	0.43	0.74	0.98	0.76	0.71	0.80
	1998	0.42	0.70	0.94	0.75	0.68	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>		
	1996-97	17.7			8.1		
	1997-98	11.8			6.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	64.2		35.8			
	1997	69.2		30.8			
	1998	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: 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
Number of firms (1997):	116	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.5	1.1	-5.8	-1.4	1.7	0.5
	1997	4.0	1.0	-6.3	-1.0	1.6	0.9
	1998	6.5	2.6	0.0	2.1	2.6	1.3
Pretax Profit Margin	1996	5.2	1.5	-5.8	-1.4	2.0	0.9
	1997	5.0	1.3	-4.2	-1.0	2.0	1.1
	1998	8.5	3.3	0.3	3.4	3.1	1.5
Gross Profit Margin	1996	31.0	15.6	9.0	30.8	11.4	7.3
	1997	23.4	14.5	7.8	24.4	10.8	8.5
	1998	24.0	16.6	10.3	22.5	14.4	8.0
Pretax Profit to Assets	1996	10.6	3.2	-9.8	-1.1	5.0	4.1
	1997	11.9	2.7	-7.5	-0.9	5.1	3.0
	1998	17.4	7.7	0.2	1.4	10.0	4.9
Return on Equity	1996	31.0	6.6	-3.1	1.5	8.0	9.7
	1997	29.0	8.2	-0.7	4.9	9.0	13.1
	1998	32.9	12.0	0.7	0.8	17.1	22.9
Liabilities to Assets	1996	0.34	0.66	0.94	0.79	0.59	0.75
	1997	0.42	0.71	0.95	0.84	0.61	0.84
	1998	0.36	0.66	0.89	0.67	0.64	0.81
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					11.1	-4.7	
					6.2	11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)							
					<u>Profit</u>	<u>Loss</u>	
					63.4	36.6	
					62.7	37.3	
					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: 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 (1997):	314						
<b>Net Profit Margin</b>	1996	11.1	3.1	-3.2	5.6	2.8	1.5
	1997	15.0	5.9	-0.5	7.5	4.8	1.5
	1998	13.3	4.2	-1.7	4.4	4.1	1.4
<b>Pretax Profit Margin</b>	1996	14.3	4.9	-3.0	8.8	4.2	2.0
	1997	18.3	7.6	-0.1	8.9	6.1	1.9
	1998	16.2	5.2	-1.3	5.4	4.9	1.8
<b>Gross Profit Margin</b>	1996	49.8	31.7	20.0	59.3	27.4	19.8
	1997	61.1	30.4	16.3	51.6	23.7	22.4
	1998	59.9	41.5	22.5	48.8	32.5	20.9
<b>Pretax Profit to Assets</b>	1996	19.2	7.1	-6.1	7.0	7.1	4.5
	1997	27.1	11.1	-0.7	11.2	11.0	4.3
	1998	24.4	8.5	-2.2	7.2	9.3	4.3
<b>Return on Equity</b>	1996	33.6	15.1	2.0	16.9	13.7	17.0
	1997	55.1	24.0	5.6	18.8	25.9	12.9
	1998	42.4	17.7	0.6	17.4	20.2	15.6
<b>Liabilities to Assets</b>	1996	0.33	0.65	0.88	0.61	0.67	0.72
	1997	0.38	0.64	0.86	0.60	0.69	0.76
	1998	0.33	0.61	0.88	0.60	0.63	0.83
		<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>			
	1996-97	21.4		42.9			
	1997-98	17.9		0.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.0		30.0			
	1997	75.5		24.5			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	142						
<b>Net Profit Margin</b>	1996	13.8	4.8	0.0	9.2	3.8	1.0
	1997	13.6	3.8	-1.4	3.5	4.0	1.6
	1998	14.1	5.2	-0.5	6.2	4.4	1.1
<b>Pretax Profit Margin</b>	1996	16.9	5.4	0.6	9.9	5.0	1.5
	1997	16.3	4.9	-1.1	4.4	5.0	2.2
	1998	18.8	6.7	-0.4	7.6	4.5	1.6
<b>Gross Profit Margin</b>	1996	43.6	27.9	13.9	...	24.4	11.1
	1997	47.3	33.3	19.6	45.0	24.3	18.7
	1998	53.8	36.7	19.5	51.1	27.1	14.2
<b>Pretax Profit to Assets</b>	1996	20.7	8.8	0.9	11.4	6.9	2.5
	1997	22.8	9.8	-1.5	5.5	10.9	4.0
	1998	27.9	12.4	-0.4	12.4	10.9	4.1
<b>Return on Equity</b>	1996	44.3	13.8	2.2	18.2	9.4	11.3
	1997	38.8	18.9	1.2	12.8	21.2	14.3
	1998	44.6	18.3	3.5	16.7	19.1	15.0
<b>Liabilities to Assets</b>	1996	0.20	0.64	0.89	0.47	0.68	0.81
	1997	0.38	0.68	0.94	0.59	0.75	0.82
	1998	0.33	0.62	0.86	0.58	0.66	0.79
		<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>	1996-97				41.6		
	1997-98				27.3		
					19.7		
					-0.3		
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1996				76.5	23.5	
	1997				72.4	27.6	
	1998				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: 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 (1997):	108						
<b>Net Profit Margin</b>	1996	7.6	1.9	-5.3	0.7	2.5	1.7
	1997	5.5	0.0	-5.4	-1.7	1.0	0.8
	1998	5.5	1.3	-4.0	0.8	1.8	0.9
<b>Pretax Profit Margin</b>	1996	10.5	2.3	-5.1	1.0	3.5	1.9
	1997	7.8	1.0	-4.9	-1.0	2.3	1.3
	1998	7.6	2.1	-3.8	0.8	2.2	1.4
<b>Gross Profit Margin</b>	1996	36.5	17.9	11.7	32.3	16.8	16.9
	1997	32.9	18.6	11.7	26.7	18.5	12.6
	1998	33.4	22.4	15.3	39.5	20.1	8.7
<b>Pretax Profit to Assets</b>	1996	15.6	3.3	-10.2	1.6	5.5	5.8
	1997	17.2	1.4	-8.6	-0.7	3.9	2.7
	1998	14.2	3.7	-5.7	1.6	5.4	4.6
<b>Return on Equity</b>	1996	37.5	9.3	-5.9	5.9	15.7	17.4
	1997	27.8	3.0	-12.0	-1.3	9.5	6.2
	1998	31.7	14.3	-1.8	6.9	19.5	15.4
<b>Liabilities to Assets</b>	1996	0.40	0.64	0.84	0.68	0.61	0.74
	1997	0.40	0.63	0.92	0.58	0.64	0.73
	1998	0.40	0.77	0.97	0.78	0.77	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>			
	1996-97			-2.0			40.6
	1997-98			13.7			2.1
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			66.0	34.0		
	1997			57.1	42.9		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,327						
Net Profit Margin	1996	7.3	1.5	-4.3	0.4	2.2	1.0
	1997	8.0	2.0	-2.9	1.3	2.5	1.3
	1998	8.0	2.6	-3.2	1.9	2.7	1.9
Pretax Profit Margin	1996	8.9	2.0	-3.9	0.9	2.9	1.3
	1997	9.9	2.7	-2.4	1.8	3.1	1.7
	1998	9.6	3.2	-2.7	2.8	3.4	2.4
Gross Profit Margin	1996	41.8	23.9	14.1	31.3	20.4	13.0
	1997	38.0	24.0	14.9	32.7	21.1	12.1
	1998	38.6	24.0	14.9	33.9	20.1	14.0
Pretax Profit to Assets	1996	12.2	2.8	-5.5	0.7	4.6	3.1
	1997	13.4	3.8	-3.4	1.8	5.6	3.7
	1998	13.7	4.4	-2.9	2.3	6.3	5.2
Return on Equity	1996	22.1	6.1	-6.6	3.4	8.2	7.1
	1997	25.3	9.1	-2.5	4.5	10.9	6.4
	1998	26.6	9.6	-2.3	5.9	12.2	11.7
Liabilities to Assets	1996	0.35	0.62	0.88	0.65	0.60	0.70
	1997	0.36	0.63	0.89	0.64	0.61	0.67
	1998	0.33	0.62	0.88	0.64	0.61	0.65
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million		\$5 million and \$25 million		
	1996-97		13.9		7.5		
1997-98		14.8		5.4			
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>		<u>Loss</u>		
	1996		62.1		37.9		
	1997		66.2		33.8		
	1998		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: 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 (1997):	274						
<b>Net Profit Margin</b>	1996	6.4	1.4	-3.3	1.0	1.9	-1.9
	1997	7.6	2.1	-1.9	-0.7	2.8	1.5
	1998	7.3	3.0	-1.0	4.9	2.7	1.9
<b>Pretax Profit Margin</b>	1996	7.8	1.8	-2.7	1.4	2.1	-1.9
	1997	9.2	2.9	-1.4	1.5	3.4	2.1
	1998	9.5	3.6	-0.4	5.2	3.3	2.6
<b>Gross Profit Margin</b>	1996	37.9	22.6	13.8	42.0	17.3	13.0
	1997	39.8	22.3	12.3	42.6	18.1	12.9
	1998	41.8	22.9	13.8	52.4	20.1	14.4
<b>Pretax Profit to Assets</b>	1996	11.7	3.6	-4.4	1.5	4.1	-3.4
	1997	14.7	4.3	-1.7	0.9	6.5	4.7
	1998	15.3	5.3	-0.7	4.0	5.8	5.7
<b>Return on Equity</b>	1996	18.7	6.2	-5.8	3.9	7.8	3.9
	1997	30.3	9.5	-2.2	2.4	11.9	13.4
	1998	31.9	10.5	1.6	5.9	11.2	15.4
<b>Liabilities to Assets</b>	1996	0.37	0.60	0.85	0.56	0.64	0.83
	1997	0.36	0.64	0.86	0.64	0.63	0.74
	1998	0.36	0.63	0.85	0.57	0.64	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>			
	1996-97	16.3		31.1			
	1997-98	13.5		1.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	62.6		37.4			
	1997	69.9		30.1			
	1998	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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	20						
Net Profit Margin	1996	6.1	0.1	-13.3	-2.5	1.1	...
	1997	16.8	3.9	-3.1	1.9	5.8	...
	1998	...	3.5	...	3.8	...	...
Pretax Profit Margin	1996	6.5	0.1	-13.3	-2.5	1.5	...
	1997	17.7	4.5	-2.8	1.9	7.1	...
	1998	...	3.5	...	5.2	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	46.1	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	6.6	0.4	-10.9	-5.2	3.3	...
	1997	20.7	2.5	-1.5	3.7	2.2	...
	1998	...	4.9	...	4.1	...	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	15.6	...	...	11.1	...
	1998	...	7.1	...	6.5	...	...
Liabilities to Assets	1996	0.72	0.97	1.04	1.00	0.84	...
	1997	0.53	0.91	1.07	1.01	0.88	...
	1998	...	0.44	...	0.46	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.1	-26.0	
	1997-98				4.2	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				54.2	45.8	
	1997				60.0	40.0	
	1998				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: 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
Number of firms (1997):	285	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	7.7	1.9	-3.6	2.2	1.3	2.6
	1997	8.6	2.3	-1.4	1.7	3.0	1.2
	1998	11.4	4.5	-0.2	5.8	3.7	1.8
Pretax Profit Margin	1996	8.8	1.8	-3.6	2.0	1.8	3.0
	1997	10.5	2.8	-1.4	1.8	3.7	1.6
	1998	13.9	5.7	0.1	7.6	4.7	2.4
Gross Profit Margin	1996	53.3	34.1	22.7	46.2	30.9	17.6
	1997	49.7	32.2	22.3	43.9	28.4	15.8
	1998	44.0	31.9	20.5	39.6	25.5	16.4
Pretax Profit to Assets	1996	15.5	4.8	-4.9	5.7	4.4	8.6
	1997	19.1	6.5	-2.8	4.7	9.0	2.3
	1998	24.3	9.6	-0.1	8.1	10.2	7.6
Return on Equity	1996	32.0	12.5	-2.6	15.5	11.1	16.7
	1997	32.1	14.2	0.2	12.2	15.0	8.7
	1998	42.7	20.7	4.6	14.7	22.3	16.9
Liabilities to Assets	1996	0.38	0.63	0.88	0.61	0.66	0.72
	1997	0.36	0.68	0.94	0.71	0.67	0.77
	1998	0.38	0.63	0.90	0.64	0.63	0.75
Sales - % change year over year	Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	18.0			-5.3		
1997-98	24.7			14.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	62.0		38.0			
	1997	67.1		32.9			
	1998	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: 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 (1997):	412						
<b>Net Profit Margin</b>	1996	7.0	1.3	-3.9	0.5	2.0	1.4
	1997	9.1	2.8	-2.2	2.2	3.3	1.9
	1998	8.5	2.8	-2.1	2.0	4.0	0.6
<b>Pretax Profit Margin</b>	1996	8.5	1.7	-3.7	0.8	3.3	1.6
	1997	11.2	3.7	-1.8	3.7	3.7	2.3
	1998	10.9	3.5	-1.8	2.5	4.6	2.2
<b>Gross Profit Margin</b>	1996	45.1	29.4	19.1	35.2	23.5	12.8
	1997	46.9	30.8	20.8	40.8	25.2	17.3
	1998	53.0	33.9	19.9	41.3	24.3	...
<b>Pretax Profit to Assets</b>	1996	15.4	3.6	-5.8	0.7	5.2	5.6
	1997	17.1	5.5	-4.3	4.0	8.0	5.0
	1998	15.6	5.3	-3.7	3.6	8.4	5.7
<b>Return on Equity</b>	1996	27.4	12.0	-6.4	10.8	12.1	12.5
	1997	32.9	13.8	-1.5	9.4	15.2	15.1
	1998	36.3	12.4	-2.1	10.3	14.0	5.2
<b>Liabilities to Assets</b>	1996	0.36	0.68	0.96	0.77	0.57	0.79
	1997	0.42	0.72	0.96	0.78	0.66	0.74
	1998	0.39	0.67	0.95	0.68	0.65	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>	1996-97	7.9			16.9		
	1997-98	11.4			11.3		
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				60.7	39.3	
	1997				69.2	30.8	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	124						
<b>Net Profit Margin</b>	1996	8.6	1.2	-2.0	0.5	3.3	...
	1997	8.2	2.6	-4.9	-0.8	5.4	...
	1998	10.2	3.1	-2.9	2.6	3.1	...
<b>Pretax Profit Margin</b>	1996	10.3	2.1	-1.9	0.7	4.3	...
	1997	9.9	3.1	-4.5	-0.7	6.7	...
	1998	12.9	3.9	-2.6	3.9	3.8	...
<b>Gross Profit Margin</b>	1996	45.3	27.4	16.9	27.8	26.9	...
	1997	46.2	29.1	21.9	32.4	26.4	...
	1998	47.8	28.0	15.3	27.7	28.0	...
<b>Pretax Profit to Assets</b>	1996	22.8	2.6	-4.6	1.5	7.6	...
	1997	18.9	5.3	-7.7	-0.7	10.6	...
	1998	22.3	7.3	-4.8	4.1	9.3	...
<b>Return on Equity</b>	1996	30.1	7.4	-1.6	0.7	18.4	...
	1997	32.6	13.9	-5.4	6.2	24.1	...
	1998	34.6	18.2	-2.0	13.0	18.6	...
<b>Liabilities to Assets</b>	1996	0.43	0.70	0.99	0.64	0.73	...
	1997	0.48	0.72	0.97	0.82	0.65	...
	1998	0.38	0.63	0.92	0.67	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>			
	1996-97	12.5		...			
	1997-98	5.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			65.1	34.9		
	1997			62.4	37.6		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	400						
Net Profit Margin	1996	7.1	1.3	-5.5	-0.4	3.1	...
	1997	7.1	1.9	-4.4	1.2	3.5	...
	1998	9.1	3.4	-2.9	2.4	3.9	...
Pretax Profit Margin	1996	8.3	1.4	-5.4	-0.3	3.8	...
	1997	8.9	2.2	-4.3	1.2	4.1	...
	1998	10.9	4.1	-2.6	2.8	5.7	...
Gross Profit Margin	1996	62.4	41.6	24.1	45.9	34.7	...
	1997	62.7	42.7	26.8	44.5	37.3	...
	1998	67.9	48.1	32.8	47.4	49.1	...
Pretax Profit to Assets	1996	11.1	2.3	-7.8	-0.5	7.2	...
	1997	14.0	3.3	-7.1	1.8	5.3	...
	1998	17.9	7.0	-4.5	4.7	9.1	...
Return on Equity	1996	19.6	6.6	-9.3	3.7	11.1	...
	1997	19.8	7.8	-9.7	5.3	10.8	...
	1998	28.3	11.1	-4.1	8.6	13.8	...
Liabilities to Assets	1996	0.28	0.55	0.86	0.61	0.43	...
	1997	0.27	0.59	0.91	0.63	0.51	...
	1998	0.28	0.62	0.90	0.66	0.49	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97			15.9		...	
	1997-98			13.2		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				54.8	45.2	
	1997				58.0	42.0	
	1998				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: 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
Number of firms (1997):	126	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1996	6.0	1.1	-5.4	-0.1	3.2	...
	1997	7.3	1.6	-2.5	1.4	2.6	...
	1998	7.7	1.7	-3.1	1.2	3.3	...
Pretax Profit Margin	1996	7.1	1.3	-5.4	-0.1	3.8	...
	1997	8.3	1.8	-2.3	1.6	3.8	...
	1998	9.4	1.9	-2.9	1.5	4.1	...
Gross Profit Margin	1996	55.7	35.7	24.1	36.9	28.8	...
	1997	71.4	41.2	28.6	44.2	35.8	...
	1998	60.6	44.8	28.6	47.8	36.0	...
Pretax Profit to Assets	1996	11.3	2.4	-10.1	-0.2	4.7	...
	1997	14.6	2.8	-3.3	2.3	6.2	...
	1998	13.9	3.3	-4.4	2.9	6.5	...
Return on Equity	1996	29.1	8.6	-17.1	7.7	12.0	...
	1997	32.2	10.0	-6.1	7.4	13.3	...
	1998	25.9	7.4	-9.3	4.7	12.1	...
Liabilities to Assets	1996	0.54	0.85	1.03	0.85	0.82	...
	1997	0.42	0.75	0.98	0.76	0.73	...
	1998	0.36	0.69	0.94	0.68	0.72	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	20.2		...			
	1997-98	6.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	55.7		44.3			
	1997	64.3		35.7			
	1998	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: 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 (1997):	4,261						
<b>Net Profit Margin</b>	1996	7.1	1.2	-5.7	0.7	2.3	1.1
	1997	8.1	2.2	-3.5	1.7	3.1	1.9
	1998	9.1	3.0	-3.1	2.3	3.7	1.9
<b>Pretax Profit Margin</b>	1996	8.5	1.6	-5.5	0.8	3.0	1.6
	1997	9.6	2.7	-3.2	2.0	3.8	2.4
	1998	10.8	3.7	-2.8	2.8	4.8	2.4
<b>Gross Profit Margin</b>	1996	53.9	31.5	17.3	41.0	21.4	13.4
	1997	56.3	32.6	17.9	42.9	22.8	14.6
	1998	56.8	33.7	18.5	43.4	23.9	15.6
<b>Pretax Profit to Assets</b>	1996	11.1	2.0	-6.9	0.9	4.9	3.3
	1997	12.6	3.4	-4.6	2.3	5.6	4.5
	1998	14.1	4.7	-3.7	3.1	7.1	4.3
<b>Return on Equity</b>	1996	22.9	6.8	-9.5	4.7	10.1	8.5
	1997	27.1	9.5	-4.9	7.7	12.3	11.2
	1998	29.3	11.1	-4.3	8.6	15.0	11.8
<b>Liabilities to Assets</b>	1996	0.45	0.70	0.92	0.73	0.64	0.67
	1997	0.45	0.71	0.93	0.74	0.65	0.69
	1998	0.44	0.69	0.90	0.72	0.62	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>		
	1996-97		11.3		4.2		
	1997-98		12.2		14.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			57.0	43.0		
	1997			62.7	37.3		
	1998			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: 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
Number of firms (1997):	597	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	9.2	2.9	-4.3	2.7	3.1	0.8
	1997	9.9	2.6	-2.8	3.2	2.0	2.1
	1998	12.6	3.5	-3.2	3.0	4.2	2.9
Pretax Profit Margin	1996	11.5	3.3	-3.7	3.2	3.7	1.3
	1997	12.2	3.4	-2.3	4.1	2.8	2.5
	1998	15.3	4.6	-2.5	3.9	5.2	3.7
Gross Profit Margin	1996	54.6	34.1	19.8	48.6	27.9	14.1
	1997	57.8	35.8	20.3	48.6	27.0	13.0
	1998	51.6	31.6	18.4	41.5	27.7	15.5
Pretax Profit to Assets	1996	14.2	3.6	-4.0	3.1	4.3	3.1
	1997	14.4	4.1	-2.9	4.1	3.9	3.8
	1998	17.5	5.5	-2.9	5.0	7.0	4.5
Return on Equity	1996	27.3	6.9	-4.2	6.9	7.2	4.8
	1997	30.1	11.1	-3.1	12.1	9.2	8.6
	1998	31.7	11.6	-2.9	10.3	14.0	15.3
Liabilities to Assets	1996	0.39	0.67	0.93	0.67	0.68	0.82
	1997	0.41	0.69	0.94	0.72	0.67	0.77
	1998	0.41	0.66	0.90	0.67	0.63	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	15.5		1.0			
	1997-98	8.9		-2.7			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	63.2		36.8			
	1997	66.0		34.0			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	479						
<b>Net Profit Margin</b>	1996	4.4	0.7	-3.8	-0.5	1.0	1.7
	1997	5.5	1.4	-2.5	0.4	2.3	1.5
	1998	6.3	2.0	-0.9	1.4	2.6	2.2
<b>Pretax Profit Margin</b>	1996	4.9	0.8	-3.8	-0.5	1.3	2.9
	1997	6.3	1.7	-2.2	0.4	2.7	2.2
	1998	7.4	2.2	-0.9	1.4	3.0	2.5
<b>Gross Profit Margin</b>	1996	42.2	25.8	15.4	30.8	20.7	10.8
	1997	47.6	26.8	16.3	33.8	21.4	15.2
	1998	41.3	26.4	15.9	35.2	21.8	14.2
<b>Pretax Profit to Assets</b>	1996	12.4	1.7	-7.9	-0.4	3.9	6.3
	1997	14.9	3.8	-6.0	1.3	6.6	6.9
	1998	17.9	5.6	-3.1	3.0	6.9	5.7
<b>Return on Equity</b>	1996	23.9	5.7	-9.1	4.1	7.1	13.7
	1997	33.9	13.6	-4.1	9.7	15.3	9.7
	1998	34.2	15.2	0.6	14.7	15.4	14.4
<b>Liabilities to Assets</b>	1996	0.46	0.71	1.00	0.83	0.64	0.62
	1997	0.47	0.73	0.99	0.82	0.65	0.63
	1998	0.46	0.69	0.96	0.82	0.65	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>	1996-97				12.0	-1.0	
	1997-98				12.2	0.2	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				55.2	44.8	
	1997				61.0	39.0	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	249						
<b>Net Profit Margin</b>	1996	6.3	1.5	-1.1	1.0	2.5	...
	1997	6.4	2.0	-2.1	1.0	3.4	2.4
	1998	7.2	2.4	-1.1	1.7	4.5	...
<b>Pretax Profit Margin</b>	1996	7.4	1.8	-0.8	1.1	3.0	...
	1997	7.4	2.5	-2.1	1.0	4.2	3.0
	1998	8.7	3.4	-1.0	1.8	5.4	...
<b>Gross Profit Margin</b>	1996	46.2	33.1	24.1	40.0	27.5	...
	1997	50.4	32.7	23.8	42.7	27.9	...
	1998	51.1	32.5	22.8	34.3	31.6	...
<b>Pretax Profit to Assets</b>	1996	14.5	4.8	-2.7	3.2	6.2	...
	1997	17.0	6.2	-4.6	2.7	9.4	7.1
	1998	22.5	8.0	-3.3	4.0	9.6	...
<b>Return on Equity</b>	1996	34.9	9.0	-1.1	5.9	12.4	...
	1997	35.9	13.2	1.5	13.0	14.2	...
	1998	35.0	19.0	4.2	19.5	19.0	...
<b>Liabilities to Assets</b>	1996	0.40	0.71	0.92	0.75	0.69	...
	1997	0.45	0.69	0.98	0.72	0.65	0.68
	1998	0.48	0.71	0.96	0.80	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>			
	1996-97	11.9		29.1			
	1997-98	10.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.0		30.0			
	1997	67.2		32.8			
	1998	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: 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 (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,014						
<b>Net Profit Margin</b>	1996	5.1	0.9	-3.8	0.7	1.4	1.0
	1997	5.5	1.3	-3.0	0.8	2.6	2.3
	1998	6.5	1.9	-1.9	1.3	2.9	2.2
<b>Pretax Profit Margin</b>	1996	5.8	1.0	-3.6	0.8	1.9	1.5
	1997	6.5	1.6	-2.8	1.1	3.1	3.0
	1998	7.9	2.3	-1.6	1.7	3.6	2.8
<b>Gross Profit Margin</b>	1996	54.3	35.6	22.0	40.0	26.8	14.6
	1997	54.6	35.8	23.2	40.1	27.2	12.0
	1998	54.8	35.8	23.1	41.6	27.1	...
<b>Pretax Profit to Assets</b>	1996	13.3	2.0	-8.7	1.5	4.3	2.8
	1997	14.9	3.2	-7.4	2.2	6.9	6.3
	1998	17.4	4.9	-4.8	3.5	8.6	6.1
<b>Return on Equity</b>	1996	27.7	8.7	-7.0	7.1	11.3	...
	1997	31.9	12.5	-4.5	10.5	15.0	19.8
	1998	38.1	15.0	-2.0	11.1	19.1	18.2
<b>Liabilities to Assets</b>	1996	0.48	0.77	1.04	0.84	0.67	0.81
	1997	0.51	0.80	1.05	0.85	0.70	0.78
	1998	0.49	0.77	1.03	0.84	0.69	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>	1996-97				7.8	4.4	
	1997-98				13.2	1.0	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				57.1	42.9	
	1997				60.9	39.1	
	1998				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: 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
Number of firms (1997):	50	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Net Profit Margin</b>	1996	15.5	3.2	-1.0	2.6	3.3	...
	1997	5.7	1.8	-5.1	0.8	3.4	...
	1998	8.1	4.1	0.6	3.4	4.6	...
<b>Pretax Profit Margin</b>	1996	19.0	4.2	-0.8	3.0	4.4	...
	1997	7.6	1.9	-5.1	1.2	3.5	...
	1998	9.9	5.3	0.9	4.3	5.8	...
<b>Gross Profit Margin</b>	1996	50.5	32.2	14.8	20.3	32.9	...
	1997	44.4	29.5	17.2	42.3	23.9	...
	1998	57.8	39.6	24.2	47.1	26.2	...
<b>Pretax Profit to Assets</b>	1996	18.7	6.3	-1.8	5.9	6.3	...
	1997	16.0	4.3	-3.4	1.6	7.7	...
	1998	15.8	7.1	1.2	4.4	9.5	...
<b>Return on Equity</b>	1996	25.4	9.6	-0.5	11.6	9.6	...
	1997	33.1	8.2	-5.1	8.0	8.8	...
	1998	32.2	9.8	1.7	8.1	12.1	...
<b>Liabilities to Assets</b>	1996	0.32	0.60	0.86	0.58	0.68	...
	1997	0.37	0.52	0.82	0.50	0.67	...
	1998	0.30	0.50	0.83	0.38	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>			
	1996-97	10.0		7.4			
	1997-98	7.6		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.5		29.5			
	1997	67.9		32.1			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	374						
Net Profit Margin	1996	6.0	1.4	-3.9	0.5	2.3	2.7
	1997	6.5	2.6	-1.4	2.5	2.7	2.9
	1998	8.7	2.9	-0.8	3.2	2.8	1.9
Pretax Profit Margin	1996	7.1	1.9	-3.7	0.6	3.1	2.7
	1997	7.7	2.9	-1.2	2.6	3.1	3.4
	1998	10.6	3.4	-0.5	3.9	3.4	2.2
Gross Profit Margin	1996	37.8	24.6	15.8	30.2	19.5	14.0
	1997	40.2	25.2	15.1	31.8	18.8	12.7
	1998	42.0	25.3	16.7	35.1	20.4	11.6
Pretax Profit to Assets	1996	16.6	3.0	-8.6	1.0	8.3	11.6
	1997	17.7	6.9	-2.6	5.8	8.7	8.8
	1998	25.0	7.8	-2.2	5.3	10.7	6.3
Return on Equity	1996	29.3	7.7	-10.1	5.7	11.5	23.1
	1997	37.7	14.0	1.3	11.4	22.8	29.3
	1998	38.5	15.4	0.3	12.2	18.8	22.2
Liabilities to Assets	1996	0.43	0.67	0.93	0.70	0.64	0.89
	1997	0.41	0.65	0.89	0.64	0.66	0.83
	1998	0.37	0.63	0.89	0.62	0.63	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				23.3	23.6	
	1997-98				13.2	13.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				58.0	42.0	
	1997				69.5	30.5	
	1998				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: 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 (1997):	68						
<b>Net Profit Margin</b>	1996	8.6	1.2	-7.0	-0.6	1.8	0.9
	1997	4.3	1.7	-3.0	-0.5	2.0	-0.6
	1998	6.9	3.1	-1.5	2.0	3.2	...
<b>Pretax Profit Margin</b>	1996	9.9	1.8	-5.9	-0.4	2.7	0.9
	1997	5.3	1.6	-3.0	-0.5	2.4	-0.1
	1998	7.0	3.6	-0.7	2.2	4.0	...
<b>Gross Profit Margin</b>	1996	37.0	21.2	15.1	25.5	20.4	...
	1997	37.2	20.3	15.1	21.6	20.3	9.9
	1998	45.6	31.5	14.7	43.8	18.0	...
<b>Pretax Profit to Assets</b>	1996	18.3	7.1	-12.7	-1.4	8.0	2.7
	1997	19.9	4.1	-7.5	-0.3	6.2	0.6
	1998	26.4	6.7	-2.2	4.3	11.9	...
<b>Return on Equity</b>	1996	38.0	12.5	-9.7	11.5	14.0	...
	1997	41.7	11.9	-6.6	-1.5	17.9	...
	1998	45.8	13.8	-4.4	8.2	13.1	...
<b>Liabilities to Assets</b>	1996	0.39	0.67	0.90	0.74	0.66	0.71
	1997	0.39	0.70	0.96	0.79	0.68	0.75
	1998	0.41	0.70	0.90	0.79	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>	
	1996-97			0.6		-9.8	
	1997-98			34.6		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			62.5		37.5	
	1997			59.2		40.8	
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,288						
Net Profit Margin	1996	5.3	1.1	-3.7	0.7	1.7	2.1
	1997	6.7	1.8	-1.9	1.5	2.6	2.5
	1998	7.9	2.9	-1.3	2.7	3.4	1.8
Pretax Profit Margin	1996	6.4	1.4	-3.5	0.9	2.2	3.0
	1997	8.3	2.3	-1.7	1.7	3.3	3.0
	1998	9.6	3.4	-1.0	3.1	4.0	2.2
Gross Profit Margin	1996	42.5	28.9	18.8	32.9	23.5	13.8
	1997	43.1	28.8	18.8	35.4	23.2	13.0
	1998	44.5	30.4	20.3	35.3	25.1	15.0
Pretax Profit to Assets	1996	14.3	2.6	-9.5	1.4	5.3	6.4
	1997	18.5	5.0	-5.4	3.6	7.1	8.4
	1998	23.6	8.3	-2.6	6.9	9.6	7.3
Return on Equity	1996	28.6	9.2	-5.7	7.8	11.3	18.1
	1997	37.5	13.4	-1.5	12.5	14.3	18.9
	1998	39.0	18.4	2.0	15.4	20.8	27.1
Liabilities to Assets	1996	0.41	0.72	0.99	0.76	0.62	0.77
	1997	0.42	0.72	0.96	0.75	0.66	0.67
	1998	0.37	0.67	0.92	0.66	0.67	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1996-97			27.9		
		1997-98			4.3		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			57.8	42.2	
		1997			64.7	35.3	
		1998			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: 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 (1997):	37						
<b>Net Profit Margin</b>	1996	5.9	3.1	-8.6	3.1	3.1	...
	1997	4.8	1.6	-4.2	0.6	2.8	...
	1998	5.7	2.6	-0.4	1.2	2.7	...
<b>Pretax Profit Margin</b>	1996	7.3	4.3	-8.4	3.6	4.3	...
	1997	6.2	2.1	-4.2	0.6	3.1	...
	1998	6.7	3.2	-0.3	1.4	3.7	...
<b>Gross Profit Margin</b>	1996	45.2	34.6	19.0	40.0	...	...
	1997	55.2	40.3	24.1	42.5	40.2	...
	1998	56.1	32.6	19.8	51.9	20.9	...
<b>Pretax Profit to Assets</b>	1996	13.2	6.0	-11.2	5.0	6.0	...
	1997	13.2	3.6	-6.5	1.8	7.3	...
	1998	13.7	5.9	-0.4	2.7	9.7	...
<b>Return on Equity</b>	1996	...	10.0	...	5.9	...	...
	1997	31.2	7.7	-12.4	3.9	15.2	...
	1998	36.2	16.2	2.5	13.2	27.7	...
<b>Liabilities to Assets</b>	1996	0.30	0.70	0.95	0.69	0.72	...
	1997	0.43	0.79	0.99	0.75	0.82	...
	1998	0.49	0.74	0.95	0.67	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>			
	1996-97	5.3		...			
	1997-98	8.3		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			64.0	36.0		
	1997			62.2	37.8		
	1998			75.0	25.0		

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



## SICE: 4226 Rough and Framing Carpentry

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	556						
<b>Net Profit Margin</b>	1996	6.0	1.0	-3.3	1.2	0.4	...
	1997	7.3	2.3	-1.8	2.2	2.3	2.4
	1998	7.7	2.3	-1.2	2.1	2.4	2.0
<b>Pretax Profit Margin</b>	1996	7.2	1.0	-3.2	1.4	0.6	...
	1997	9.0	2.9	-1.2	2.8	2.9	3.1
	1998	9.1	2.7	-0.9	2.6	2.9	2.6
<b>Gross Profit Margin</b>	1996	45.2	26.0	16.3	30.1	17.4	...
	1997	54.4	30.1	16.5	37.8	17.5	11.7
	1998	49.5	28.6	16.9	35.5	16.5	...
<b>Pretax Profit to Assets</b>	1996	18.4	2.4	-8.2	3.0	1.0	...
	1997	25.2	5.9	-4.4	5.9	5.4	9.7
	1998	29.0	7.0	-4.4	6.7	7.8	8.3
<b>Return on Equity</b>	1996	28.6	7.1	-7.4	7.4	5.7	...
	1997	38.7	16.8	1.5	16.3	17.7	48.2
	1998	42.7	22.7	2.4	19.1	30.4	...
<b>Liabilities to Assets</b>	1996	0.40	0.72	1.03	0.74	0.68	...
	1997	0.47	0.78	1.02	0.78	0.80	0.73
	1998	0.43	0.75	1.02	0.72	0.78	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>	
	1996-97			22.6		22.2	
	1997-98			14.5		26.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			57.2		42.8	
	1997			66.8		33.2	
	1998			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: 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 (1997):	280						
<b>Net Profit Margin</b>	1996	7.8	2.9	-1.8	1.5	3.4	3.0
	1997	7.9	3.0	-1.1	1.9	3.5	0.7
	1998	8.0	3.2	-1.2	3.4	3.0	3.8
<b>Pretax Profit Margin</b>	1996	9.6	3.4	-1.7	1.9	4.7	3.7
	1997	9.2	3.6	-1.1	2.0	4.3	1.3
	1998	10.0	4.2	-0.8	5.1	3.5	4.1
<b>Gross Profit Margin</b>	1996	36.7	25.9	16.8	28.4	23.6	15.6
	1997	36.6	25.8	16.3	32.8	21.0	13.2
	1998	37.8	25.3	15.7	33.8	21.1	15.5
<b>Pretax Profit to Assets</b>	1996	26.7	9.7	-3.0	4.7	12.5	13.8
	1997	25.3	8.3	-3.5	3.4	11.2	2.9
	1998	23.2	10.0	-3.1	7.5	11.0	12.3
<b>Return on Equity</b>	1996	47.3	20.5	3.5	13.2	26.7	24.2
	1997	34.5	18.6	1.8	8.3	22.2	11.7
	1998	45.7	22.5	1.8	22.2	22.5	28.7
<b>Liabilities to Assets</b>	1996	0.39	0.62	0.94	0.66	0.60	0.60
	1997	0.38	0.60	0.88	0.66	0.58	0.66
	1998	0.39	0.56	0.85	0.52	0.58	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>		
	1996-97	7.5			-2.4		
	1997-98	18.4			-5.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.7	29.3	
	1997				70.0	30.0	
	1998				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: 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 (1997):	53						
<b>Net Profit Margin</b>	1996	3.5	-1.4	-8.4	-3.7	1.6	...
	1997	7.2	0.7	-4.0	-0.9	2.5	...
	1998	6.0	1.4	-3.2	-0.1	4.0	...
<b>Pretax Profit Margin</b>	1996	3.6	-1.4	-8.4	-3.7	2.1	...
	1997	8.7	0.7	-4.0	-0.9	2.8	...
	1998	7.0	1.7	-3.2	-0.1	5.1	...
<b>Gross Profit Margin</b>	1996	34.1	22.1	15.7	21.1	22.8	...
	1997	42.8	25.2	15.6	27.7	22.7	...
	1998	49.4	24.6	16.3	47.9	18.9	...
<b>Pretax Profit to Assets</b>	1996	11.6	-2.9	-14.1	-8.1	5.3	...
	1997	16.9	3.4	-11.3	-1.4	5.3	...
	1998	20.5	6.8	-4.2	-0.2	11.8	...
<b>Return on Equity</b>	1996	18.5	1.1	-26.3	-12.9	11.8	...
	1997	48.8	10.5	-6.4	3.6	15.0	...
	1998	66.1	27.0	-0.2	3.0	29.5	...
<b>Liabilities to Assets</b>	1996	0.28	0.71	0.97	0.74	0.69	...
	1997	0.39	0.69	1.02	0.70	0.67	...
	1998	0.40	0.66	0.99	0.67	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>	1996-97	6.0			...		
	1997-98	22.7			...		
		<b>Profit</b>		<b>Loss</b>			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996	44.2		55.8			
	1997	56.4		43.6			
	1998	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: 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
Number of firms (1997):	1,487	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	5.5	0.9	-4.5	0.6	1.5	2.1
	1997	6.7	2.0	-2.4	1.9	2.2	1.5
	1998	7.7	2.8	-1.1	2.8	2.7	2.1
Pretax Profit Margin	1996	6.5	1.1	-4.5	0.8	2.0	2.5
	1997	7.7	2.5	-2.1	2.3	2.6	2.2
	1998	9.2	3.4	-1.0	3.4	3.4	2.3
Gross Profit Margin	1996	46.8	27.7	16.2	32.2	18.6	17.0
	1997	46.3	28.3	16.1	33.5	18.3	16.5
	1998	47.9	28.6	17.6	33.5	20.0	13.1
Pretax Profit to Assets	1996	14.3	2.0	-11.1	1.4	3.8	6.7
	1997	21.5	5.5	-5.7	5.1	6.6	5.8
	1998	24.2	8.3	-3.0	8.1	8.8	10.1
Return on Equity	1996	27.7	6.4	-10.8	4.2	11.4	23.5
	1997	39.4	12.0	-1.9	11.1	17.5	12.0
	1998	38.5	16.2	0.2	15.7	17.6	24.0
Liabilities to Assets	1996	0.37	0.68	0.96	0.67	0.68	0.67
	1997	0.40	0.69	0.97	0.68	0.72	0.68
	1998	0.39	0.64	0.93	0.63	0.66	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>			
	1996-97	15.1		21.0			
	1997-98	16.4		9.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1996	56.4		43.6			
	1997	65.7		34.3			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	878						
Net Profit Margin	1996	4.2	0.8	-2.5	0.5	1.1	...
	1997	5.0	1.6	-1.4	1.2	2.1	1.5
	1998	5.7	1.9	-1.2	1.3	2.5	1.8
Pretax Profit Margin	1996	5.0	0.9	-2.5	0.7	1.4	...
	1997	6.1	2.0	-1.1	1.6	2.6	1.8
	1998	6.6	2.4	-1.0	1.6	3.0	2.3
Gross Profit Margin	1996	40.3	27.5	18.7	32.4	23.6	...
	1997	41.5	28.2	19.1	32.4	24.1	16.9
	1998	42.4	28.4	20.1	32.2	24.6	20.2
Pretax Profit to Assets	1996	15.5	2.7	-8.3	1.6	4.6	...
	1997	18.6	5.4	-3.8	3.9	8.3	7.7
	1998	19.8	6.8	-3.4	4.7	10.0	10.8
Return on Equity	1996	26.0	8.0	-8.7	5.0	10.8	...
	1997	36.6	14.4	-2.4	12.5	18.7	...
	1998	39.4	18.3	2.2	12.5	23.9	30.1
Liabilities to Assets	1996	0.46	0.72	0.99	0.72	0.72	...
	1997	0.46	0.74	0.98	0.75	0.73	0.76
	1998	0.41	0.71	0.94	0.71	0.69	0.78
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				11.2	-3.3	
	1997-98				12.1	8.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				59.0	41.0	
	1997				66.6	33.4	
	1998				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: 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 (1997):	524						
<b>Net Profit Margin</b>	1996	4.2	1.2	-2.2	0.8	1.7	...
	1997	5.0	1.2	-1.9	0.9	1.6	...
	1998	6.2	2.2	-0.6	1.7	2.6	...
<b>Pretax Profit Margin</b>	1996	5.4	1.4	-2.1	0.9	2.1	...
	1997	6.1	1.4	-1.6	1.0	2.1	...
	1998	7.2	2.6	-0.5	2.1	3.2	...
<b>Gross Profit Margin</b>	1996	50.5	35.7	23.4	43.4	26.4	...
	1997	48.3	33.6	23.8	40.0	28.8	...
	1998	48.0	34.0	23.8	41.0	27.5	...
<b>Pretax Profit to Assets</b>	1996	13.9	4.1	-6.9	2.0	6.2	...
	1997	17.7	3.9	-6.2	2.6	5.8	...
	1998	19.0	7.1	-1.4	5.8	8.0	...
<b>Return on Equity</b>	1996	33.7	11.4	-3.5	9.3	13.5	...
	1997	34.0	12.1	-2.0	10.2	13.9	...
	1998	40.2	16.0	2.1	13.8	18.5	...
<b>Liabilities to Assets</b>	1996	0.51	0.78	1.02	0.87	0.74	...
	1997	0.49	0.76	1.00	0.80	0.70	...
	1998	0.44	0.70	0.94	0.71	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>		
	1996-97	1.9			...		
	1997-98	14.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	62.9		37.1			
	1997	62.5		37.5			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	560						
Net Profit Margin	1996	5.9	1.3	-2.6	1.0	1.8	2.5
	1997	6.1	2.2	-1.3	1.6	2.7	0.6
	1998	7.2	3.0	0.0	2.9	3.1	...
Pretax Profit Margin	1996	7.1	1.5	-2.6	1.1	2.2	2.8
	1997	7.4	2.7	-1.0	2.1	3.0	0.9
	1998	9.3	3.7	0.4	3.4	3.9	...
Gross Profit Margin	1996	40.1	26.4	18.3	31.9	23.7	20.7
	1997	38.6	26.3	18.3	29.8	24.1	20.4
	1998	38.9	28.7	19.2	32.4	26.0	...
Pretax Profit to Assets	1996	17.3	4.0	-5.6	2.7	6.5	7.0
	1997	17.4	6.1	-3.6	4.9	7.7	3.2
	1998	21.6	9.4	0.7	6.3	10.9	...
Return on Equity	1996	33.8	14.1	-0.6	12.4	19.8	...
	1997	36.2	15.1	2.0	10.2	18.6	3.4
	1998	38.3	16.5	5.1	11.9	21.8	...
Liabilities to Assets	1996	0.39	0.70	0.96	0.67	0.72	0.78
	1997	0.42	0.70	0.96	0.72	0.68	0.47
	1998	0.41	0.65	0.93	0.65	0.66	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			4.9		
		1997-98			11.3		
					26.6		
					...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			62.8		37.2
		1997			69.7		30.3
		1998			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: 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 (1997):	951						
<b>Net Profit Margin</b>	1996	4.1	1.0	-2.4	0.7	1.5	1.6
	1997	5.3	1.6	-1.0	1.3	2.1	1.4
	1998	6.3	2.4	-0.5	2.0	2.9	1.8
<b>Pretax Profit Margin</b>	1996	5.2	1.2	-2.2	0.8	1.7	1.9
	1997	6.4	2.0	-0.9	1.7	2.6	1.8
	1998	7.7	3.1	-0.3	2.4	3.4	2.1
<b>Gross Profit Margin</b>	1996	40.6	26.0	16.9	33.1	20.8	17.9
	1997	41.5	26.8	17.4	32.1	21.5	15.7
	1998	39.9	27.8	18.0	33.8	22.5	15.7
<b>Pretax Profit to Assets</b>	1996	16.4	4.2	-9.8	2.0	6.4	7.0
	1997	22.2	6.9	-4.4	5.9	8.8	5.9
	1998	25.6	10.2	-1.8	8.3	12.2	8.4
<b>Return on Equity</b>	1996	35.3	13.7	-1.6	13.6	14.6	11.8
	1997	41.1	17.3	2.5	17.1	18.1	14.2
	1998	44.9	23.3	4.9	20.7	29.0	20.7
<b>Liabilities to Assets</b>	1996	0.44	0.75	1.03	0.81	0.69	0.56
	1997	0.44	0.73	1.03	0.77	0.70	0.74
	1998	0.43	0.69	0.96	0.68	0.69	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>		
	1996-97	14.4			19.0		
	1997-98	9.3			16.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	60.1			39.9		
	1997	68.6			31.4		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	496						
Net Profit Margin	1996	4.1	1.2	-2.3	0.9	1.4	1.6
	1997	5.2	1.6	-1.2	1.3	1.7	1.5
	1998	6.2	2.1	-1.4	1.9	2.3	1.9
Pretax Profit Margin	1996	4.8	1.3	-2.2	0.9	1.8	1.6
	1997	6.3	1.8	-0.9	1.6	1.9	1.7
	1998	7.2	2.4	-1.1	2.1	2.7	2.1
Gross Profit Margin	1996	42.9	26.1	17.8	33.5	20.9	14.1
	1997	41.6	25.2	17.3	36.5	19.8	16.2
	1998	41.1	25.5	16.9	34.9	20.8	17.8
Pretax Profit to Assets	1996	14.3	4.0	-7.7	2.3	5.5	6.3
	1997	19.8	5.4	-3.4	5.0	5.7	6.5
	1998	22.9	7.0	-4.5	5.8	8.7	7.3
Return on Equity	1996	27.1	10.0	-2.1	8.9	11.3	16.5
	1997	33.3	13.7	0.4	9.0	14.7	12.7
	1998	34.8	17.3	0.6	15.4	17.5	11.8
Liabilities to Assets	1996	0.42	0.67	0.94	0.70	0.65	0.70
	1997	0.42	0.68	0.95	0.71	0.65	0.60
	1998	0.40	0.68	0.93	0.77	0.62	0.62
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	9.9			-0.7		
	1997-98	10.4			1.9		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				63.7	36.3	
	1997				68.3	31.7	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	62						
<b>Net Profit Margin</b>	1996	6.7	1.3	-5.2	1.1	3.1	...
	1997	6.5	2.6	-0.7	2.3	4.0	...
	1998	12.6	4.9	1.6	4.4	5.6	...
<b>Pretax Profit Margin</b>	1996	7.8	1.4	-3.8	1.4	3.9	...
	1997	8.4	2.7	-0.5	2.2	4.9	...
	1998	14.6	4.8	1.4	4.5	5.6	...
<b>Gross Profit Margin</b>	1996	54.5	39.2	24.9	40.1	32.1	...
	1997	48.3	35.1	25.9	38.4	30.6	...
	1998	49.1	34.7	25.1	37.8	32.9	...
<b>Pretax Profit to Assets</b>	1996	20.0	3.4	-12.7	2.8	10.3	...
	1997	24.2	6.9	-2.3	6.4	9.4	...
	1998	41.3	19.4	5.0	16.8	19.4	...
<b>Return on Equity</b>	1996	36.7	10.6	-8.6	11.6	9.5	...
	1997	42.7	12.7	1.5	8.8	17.6	...
	1998	69.3	40.6	9.2	27.6	44.5	...
<b>Liabilities to Assets</b>	1996	0.35	0.61	0.92	0.63	0.58	...
	1997	0.33	0.72	0.93	0.66	0.75	...
	1998	0.36	0.65	0.97	0.69	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>		
	1996-97	14.3			...		
	1997-98	14.6			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				57.9	42.1	
	1997				73.0	27.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	3,738						
<b>Net Profit Margin</b>	1996	4.8	1.0	-2.7	0.6	1.8	1.7
	1997	5.4	1.3	-1.9	1.0	1.9	1.3
	1998	6.4	2.0	-1.2	1.5	2.7	1.8
<b>Pretax Profit Margin</b>	1996	5.8	1.2	-2.6	0.7	2.2	2.2
	1997	6.5	1.7	-1.7	1.3	2.2	1.7
	1998	7.6	2.5	-1.0	1.8	3.3	2.4
<b>Gross Profit Margin</b>	1996	45.7	31.3	20.0	36.6	23.7	14.2
	1997	46.7	31.8	20.1	38.4	23.7	12.4
	1998	46.9	31.9	20.8	38.0	24.3	15.0
<b>Pretax Profit to Assets</b>	1996	14.3	3.0	-6.8	1.5	6.2	6.2
	1997	16.6	4.2	-5.5	2.9	6.2	4.9
	1998	20.5	6.4	-3.3	4.3	9.4	6.7
<b>Return on Equity</b>	1996	28.1	8.8	-6.3	5.7	13.7	20.1
	1997	31.7	11.7	-2.7	8.8	14.9	12.2
	1998	36.4	15.3	1.3	12.4	18.2	18.7
<b>Liabilities to Assets</b>	1996	0.39	0.67	0.94	0.69	0.64	0.74
	1997	0.42	0.69	0.95	0.70	0.66	0.72
	1998	0.41	0.67	0.93	0.70	0.64	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>	1996-97	8.7			4.8		
	1997-98	11.0			1.7		
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				59.8	40.2	
	1997				64.0	36.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Number of firms (1997):</b>	577						
<b>Net Profit Margin</b>	1996	5.6	1.4	-1.6	1.4	1.4	1.7
	1997	5.3	1.6	-1.9	1.5	1.7	2.3
	1998	7.1	2.3	-1.3	2.6	2.0	1.4
<b>Pretax Profit Margin</b>	1996	6.7	1.8	-1.4	1.9	1.8	2.2
	1997	6.4	2.0	-1.6	1.9	2.0	3.0
	1998	8.7	2.8	-1.0	3.3	2.2	1.8
<b>Gross Profit Margin</b>	1996	47.0	32.3	21.9	39.0	25.2	18.1
	1997	52.8	34.8	23.1	41.1	26.3	20.6
	1998	50.6	34.2	22.5	40.3	26.3	18.5
<b>Pretax Profit to Assets</b>	1996	17.9	5.1	-5.2	5.1	5.3	7.4
	1997	19.5	6.2	-5.7	5.3	7.4	10.2
	1998	23.5	7.9	-3.4	8.2	7.6	5.5
<b>Return on Equity</b>	1996	35.8	15.3	0.8	14.4	17.0	22.8
	1997	43.4	17.9	1.0	16.2	22.0	21.8
	1998	40.7	19.4	3.2	16.9	21.4	11.0
<b>Liabilities to Assets</b>	1996	0.47	0.74	0.98	0.73	0.75	0.79
	1997	0.47	0.76	1.00	0.76	0.76	0.70
	1998	0.44	0.71	0.97	0.73	0.69	0.71
<b>Sales - % change year over year</b>					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1996-97				9.1	8.7	
	1997-98				10.0	7.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.6	35.4	
	1997				66.0	34.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,700						
Net Profit Margin	1996	5.4	1.5	-1.3	1.0	1.8	1.2
	1997	5.3	1.6	-1.2	1.3	2.0	1.4
	1998	6.6	2.3	-0.7	2.1	2.5	2.0
Pretax Profit Margin	1996	6.6	1.9	-1.1	1.3	2.3	1.5
	1997	6.4	2.0	-1.0	1.5	2.4	2.0
	1998	7.9	2.8	-0.5	2.7	3.0	2.5
Gross Profit Margin	1996	45.4	30.3	20.7	39.0	24.5	15.4
	1997	46.8	31.4	20.7	40.8	25.3	14.9
	1998	47.7	32.3	21.6	42.1	27.1	17.3
Pretax Profit to Assets	1996	17.9	5.4	-3.3	3.1	7.1	5.1
	1997	17.8	5.9	-3.3	4.0	7.8	6.6
	1998	21.3	7.3	-1.7	6.3	7.8	7.1
Return on Equity	1996	38.6	15.5	-1.1	13.0	17.8	16.7
	1997	35.1	16.2	1.2	13.2	17.6	26.1
	1998	38.9	16.9	1.9	15.3	17.1	20.8
Liabilities to Assets	1996	0.49	0.75	0.98	0.77	0.73	0.78
	1997	0.47	0.73	0.99	0.78	0.71	0.80
	1998	0.43	0.69	0.93	0.72	0.66	0.71
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97		6.7		1.8		
	1997-98		9.3		2.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			67.4	32.6		
	1997			67.7	32.3		
	1998			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: 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
Number of firms (1997):	615	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	5.6	1.7	-2.2	1.4	2.0	1.2
	1997	6.2	2.0	-1.3	1.9	2.1	2.2
	1998	6.8	2.6	-0.3	2.3	3.2	2.1
Pretax Profit Margin	1996	6.8	2.0	-2.2	1.4	2.6	1.8
	1997	7.9	2.5	-1.1	2.5	2.8	2.7
	1998	8.4	3.1	-0.2	2.6	4.0	2.5
Gross Profit Margin	1996	45.1	29.4	19.3	37.2	22.9	15.4
	1997	45.6	29.8	19.4	37.4	23.4	18.6
	1998	38.4	26.8	17.9	32.0	21.9	17.8
Pretax Profit to Assets	1996	16.2	5.0	-5.3	3.6	6.0	5.4
	1997	18.7	6.4	-2.6	6.3	6.8	9.0
	1998	20.6	8.3	-0.5	6.6	10.1	8.1
Return on Equity	1996	37.1	13.0	-2.1	13.0	13.4	10.5
	1997	39.4	15.3	1.9	13.4	17.6	22.2
	1998	39.3	18.4	4.4	18.3	18.7	11.3
Liabilities to Assets	1996	0.39	0.68	0.93	0.76	0.62	0.65
	1997	0.41	0.68	0.92	0.70	0.65	0.76
	1998	0.36	0.61	0.88	0.62	0.59	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>	
	1996-97				8.9	7.4	
	1997-98				12.6	-0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				65.0	35.0	
	1997				70.9	29.1	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	34						
Net Profit Margin	1996	9.0	3.0	-1.2	2.1	3.2	...
	1997	5.3	1.4	-1.0	-0.2	2.7	1.9
	1998	5.0	2.0	-0.5	2.2	2.0	...
Pretax Profit Margin	1996	11.1	4.2	-1.2	2.1	4.3	...
	1997	6.9	1.8	-0.8	0.5	3.6	2.3
	1998	6.2	2.7	-0.5	2.7	2.6	...
Gross Profit Margin	1996	...	29.7	...	...	23.1	...
	1997	47.7	25.6	12.4	...	25.6	...
	1998	27.6	22.0	17.6	...	20.5	...
Pretax Profit to Assets	1996	14.6	7.6	-1.7	4.8	9.0	...
	1997	19.5	4.9	-3.4	0.9	6.3	8.3
	1998	17.9	8.3	-1.3	7.0	8.6	...
Return on Equity	1996	24.9	9.3	-6.1	...	10.8	...
	1997	42.5	13.8	-3.0	9.4	15.8	...
	1998	34.3	14.7	-1.7	16.3	12.7	...
Liabilities to Assets	1996	0.20	0.58	0.77	0.58	0.55	...
	1997	0.37	0.63	0.84	0.59	0.70	0.74
	1998	0.42	0.65	0.89	0.52	0.67	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				14.7	...	
	1997-98				-2.7	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				72.0	28.0	
	1997				70.7	29.3	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	193						
Net Profit Margin	1996	7.6	2.9	-1.1	3.5	2.0	...
	1997	6.1	2.0	-1.1	2.0	2.1	...
	1998	6.8	2.1	-2.1	1.0	3.6	...
Pretax Profit Margin	1996	9.2	3.8	-0.5	4.5	2.6	...
	1997	7.2	2.2	-0.9	2.2	2.2	...
	1998	8.4	2.7	-1.9	1.1	4.2	...
Gross Profit Margin	1996	54.2	35.1	22.6	42.0	25.7	...
	1997	55.0	36.4	22.6	45.4	23.9	...
	1998	52.2	33.2	21.9	41.3	26.3	...
Pretax Profit to Assets	1996	20.1	7.1	-3.4	9.0	6.4	...
	1997	16.6	6.5	-2.4	5.7	7.5	...
	1998	21.2	6.8	-6.2	3.2	12.9	...
Return on Equity	1996	48.7	16.6	4.4	23.5	14.0	...
	1997	32.2	13.1	-1.1	13.0	13.2	...
	1998	37.8	14.9	-0.7	11.3	23.8	...
Liabilities to Assets	1996	0.39	0.67	0.92	0.69	0.64	...
	1997	0.48	0.72	0.95	0.74	0.68	...
	1998	0.43	0.65	0.96	0.65	0.63	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97			-2.3		...	
	1997-98			12.4		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			69.3	30.7		
	1997			69.2	30.8		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	418						
Net Profit Margin	1996	5.8	1.8	-1.5	1.1	2.4	1.6
	1997	6.1	2.5	-0.9	1.9	3.1	1.3
	1998	7.3	2.8	-0.5	1.9	3.4	...
Pretax Profit Margin	1996	7.1	2.3	-1.2	1.6	2.8	2.0
	1997	7.5	3.3	-0.6	2.2	3.7	1.8
	1998	8.9	3.3	-0.4	2.2	4.4	...
Gross Profit Margin	1996	50.1	33.1	23.2	41.2	26.3	19.3
	1997	49.0	33.4	22.8	39.2	28.4	15.8
	1998	51.1	31.3	22.1	39.4	28.7	...
Pretax Profit to Assets	1996	18.2	5.9	-3.8	3.8	7.4	6.0
	1997	18.5	7.3	-2.2	6.0	10.2	5.3
	1998	20.2	8.1	-1.2	6.2	10.9	...
Return on Equity	1996	30.8	14.3	-3.0	10.4	19.1	17.9
	1997	31.8	14.3	2.1	10.7	16.2	14.2
	1998	31.9	19.3	4.6	17.1	21.5	...
Liabilities to Assets	1996	0.37	0.65	0.90	0.69	0.61	0.70
	1997	0.38	0.62	0.89	0.67	0.58	0.75
	1998	0.40	0.63	0.90	0.65	0.57	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				4.8	-7.5	
	1997-98				10.3	1.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.8	32.2	
	1997				71.3	28.7	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	54						
<b>Net Profit Margin</b>	1996	15.5	4.5	0.3	5.5	3.2	...
	1997	8.8	2.7	-1.4	1.1	4.2	...
	1998	8.7	3.3	0.0	0.7	6.0	...
<b>Pretax Profit Margin</b>	1996	18.0	5.5	0.8	5.5	5.2	...
	1997	10.7	3.0	-1.4	1.0	4.2	...
	1998	10.3	4.8	0.0	0.8	7.0	...
<b>Gross Profit Margin</b>	1996	64.8	39.6	30.5	59.5	30.6	...
	1997	59.3	35.9	27.1	56.1	29.9	...
	1998	42.7	30.9	25.8	31.0	30.8	...
<b>Pretax Profit to Assets</b>	1996	39.5	12.7	0.5	12.7	12.4	...
	1997	21.7	7.6	-6.1	3.5	13.0	...
	1998	21.9	8.9	-0.6	2.1	18.2	...
<b>Return on Equity</b>	1996	55.7	18.2	2.2	22.5	14.8	...
	1997	42.4	19.0	-1.9	18.5	19.3	...
	1998	38.8	22.5	10.2	19.4	26.7	...
<b>Liabilities to Assets</b>	1996	0.30	0.63	1.00	0.56	0.67	...
	1997	0.47	0.71	0.99	0.68	0.84	...
	1998	0.39	0.60	0.96	0.91	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>	
	1996-97				20.1	22.4	
	1997-98				14.5	-14.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				82.1	17.9	
	1997				64.4	35.6	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	158						
Net Profit Margin	1996	8.5	3.1	-1.6	1.4	4.1	...
	1997	9.1	2.9	-1.3	2.4	3.6	2.4
	1998	10.4	3.9	-0.2	3.1	4.8	2.0
Pretax Profit Margin	1996	11.8	4.3	-1.3	1.3	5.2	...
	1997	10.9	3.8	-0.9	3.1	4.6	3.3
	1998	13.6	5.0	0.4	3.9	6.5	2.7
Gross Profit Margin	1996	41.1	28.8	19.0	42.7	24.8	...
	1997	52.4	29.3	20.5	42.5	25.5	17.8
	1998	59.4	33.8	24.7	39.7	30.7	20.3
Pretax Profit to Assets	1996	31.0	11.3	-2.6	5.4	14.9	...
	1997	32.1	9.8	-3.0	8.0	12.0	10.0
	1998	31.3	12.1	0.8	11.8	14.5	8.9
Return on Equity	1996	50.6	22.8	2.0	15.9	37.9	...
	1997	53.0	19.8	2.5	15.1	24.2	40.1
	1998	43.8	23.2	6.5	21.9	25.0	29.8
Liabilities to Assets	1996	0.34	0.68	0.93	0.72	0.66	...
	1997	0.41	0.74	0.95	0.76	0.69	0.74
	1998	0.38	0.64	0.94	0.63	0.67	0.74
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				10.8	42.6	
	1997-98				15.2	34.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				69.4	30.6	
	1997				74.1	25.9	
	1998				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: 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
Number of firms (1997):	90	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	7.4	3.3	-1.8	3.0	3.3	...
	1997	5.1	2.7	-1.4	1.3	2.9	...
	1998	7.9	4.1	0.8	2.6	4.6	...
Pretax Profit Margin	1996	9.6	4.2	-1.8	4.5	4.1	...
	1997	6.7	3.3	-1.4	1.6	3.6	...
	1998	9.8	5.3	1.1	2.6	5.5	...
Gross Profit Margin	1996	54.1	29.7	20.5	47.1	26.8	...
	1997	42.8	29.0	19.2	37.1	24.2	...
	1998	44.8	27.3	21.2	36.2	25.7	...
Pretax Profit to Assets	1996	20.6	8.8	-3.2	7.2	8.8	...
	1997	16.1	7.0	-4.2	4.1	9.9	...
	1998	26.0	11.7	1.8	6.7	15.4	...
Return on Equity	1996	40.5	19.0	3.2	11.9	23.2	...
	1997	30.4	14.8	-3.4	12.0	17.3	...
	1998	39.4	23.2	10.4	24.4	21.7	...
Liabilities to Assets	1996	0.33	0.59	0.90	0.80	0.55	...
	1997	0.29	0.56	0.91	0.76	0.53	...
	1998	0.31	0.49	0.84	0.61	0.42	...
<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>	
					1996-97	17.9	-16.7
					1997-98	-4.8	...
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
					1996	70.2	29.8
					1997	68.1	31.9
					1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	153						
Net Profit Margin	1996	7.7	1.8	-1.9	2.7	1.2	1.3
	1997	8.5	3.0	-1.6	3.5	1.7	1.5
	1998	4.8	1.0	-5.0	-0.5	1.6	...
Pretax Profit Margin	1996	9.8	2.5	-1.6	3.7	1.7	2.0
	1997	10.1	4.0	-1.2	4.8	1.9	1.9
	1998	5.6	1.7	-4.6	1.1	1.9	...
Gross Profit Margin	1996	55.2	31.7	16.5	43.1	17.6	11.4
	1997	53.9	32.1	18.4	39.5	18.6	10.1
	1998	...	29.5	...	43.3	...	...
Pretax Profit to Assets	1996	19.6	4.4	-3.7	4.8	4.2	6.6
	1997	21.0	7.1	-1.8	7.3	5.6	8.9
	1998	16.0	1.8	-12.8	1.1	5.6	...
Return on Equity	1996	31.7	12.0	-3.7	12.4	11.3	17.9
	1997	49.8	21.3	3.3	25.0	17.4	...
	1998	30.6	10.2	-19.8	6.6	18.4	...
Liabilities to Assets	1996	0.40	0.66	0.94	0.71	0.64	0.80
	1997	0.41	0.70	0.97	0.72	0.65	0.53
	1998	0.30	0.77	0.91	0.76	0.84	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			8.2		
		1997-98			-8.8		
					34.2		
					20.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			65.2		34.8
		1997			70.8		29.2
		1998			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: 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
Number of firms (1997):	6,998	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1996	5.9	1.6	-2.2	1.2	2.4	2.0
	1997	6.8	2.0	-1.7	1.6	2.8	1.5
	1998	7.8	3.0	-0.7	2.6	3.6	1.9
Pretax Profit Margin	1996	7.1	1.9	-2.1	1.4	3.0	2.5
	1997	8.2	2.6	-1.4	1.9	3.5	2.0
	1998	9.4	3.6	-0.6	3.0	4.4	2.5
Gross Profit Margin	1996	50.0	32.4	20.7	38.3	23.7	17.6
	1997	51.4	32.6	21.0	39.7	24.3	16.4
	1998	51.8	33.2	21.5	40.8	25.4	17.5
Pretax Profit to Assets	1996	16.9	4.5	-5.9	3.1	7.5	6.7
	1997	19.3	5.9	-3.8	4.3	9.0	5.1
	1998	22.9	8.8	-1.5	6.7	11.9	6.9
Return on Equity	1996	30.3	10.3	-4.0	7.8	15.2	20.2
	1997	34.8	14.0	-0.8	11.1	18.0	15.7
	1998	38.1	17.0	2.6	14.3	22.1	19.0
Liabilities to Assets	1996	0.38	0.65	0.92	0.67	0.62	0.72
	1997	0.38	0.66	0.92	0.69	0.62	0.75
	1998	0.36	0.62	0.88	0.63	0.62	0.74
Sales - % change year over year		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	9.4			3.5		
	1997-98	13.8			3.8		
Distribution of Firms by profit and loss - Pretax Profit (%)							
					<u>Profit</u>	<u>Loss</u>	
	1996				63.7	36.3	
	1997				67.2	32.8	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	306						
<b>Net Profit Margin</b>	1996	5.2	0.7	-3.9	-0.4	2.6	...
	1997	7.4	2.0	-2.5	2.0	2.1	...
	1998	7.4	2.7	-1.4	2.6	2.7	...
<b>Pretax Profit Margin</b>	1996	6.3	1.1	-3.3	0.4	2.9	...
	1997	8.5	2.4	-2.4	2.1	2.7	...
	1998	8.7	3.2	-1.1	3.2	3.4	...
<b>Gross Profit Margin</b>	1996	41.1	23.3	13.1	27.2	19.4	...
	1997	43.8	28.1	16.8	30.8	19.9	...
	1998	43.0	29.0	20.0	33.3	22.0	...
<b>Pretax Profit to Assets</b>	1996	15.7	1.1	-14.5	-0.6	6.8	...
	1997	26.7	7.0	-7.7	7.1	5.8	...
	1998	25.5	8.4	-3.7	8.1	11.7	...
<b>Return on Equity</b>	1996	34.9	9.0	-6.5	8.5	11.9	...
	1997	37.7	12.8	-5.8	12.8	12.8	...
	1998	53.1	20.1	0.9	18.4	23.5	...
<b>Liabilities to Assets</b>	1996	0.39	0.72	1.03	0.71	0.73	...
	1997	0.41	0.74	1.02	0.74	0.74	...
	1998	0.48	0.70	0.97	0.73	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>	1996-97				12.0	...	
	1997-98				12.8	...	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				54.1	45.9	
	1997				63.8	36.2	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	966						
<b>Net Profit Margin</b>	1996	4.8	0.6	-3.3	-0.7	1.6	1.3
	1997	6.3	1.3	-2.0	1.1	1.6	2.5
	1998	7.3	2.4	-0.8	2.5	2.4	2.4
<b>Pretax Profit Margin</b>	1996	5.8	0.8	-3.1	-0.6	2.0	2.2
	1997	7.6	1.7	-1.7	1.7	1.9	2.8
	1998	8.8	3.0	-0.5	3.1	2.9	2.9
<b>Gross Profit Margin</b>	1996	36.5	21.0	13.5	28.4	15.6	12.0
	1997	40.4	22.2	14.4	30.0	16.4	15.3
	1998	41.3	22.8	14.6	33.8	16.6	14.0
<b>Pretax Profit to Assets</b>	1996	15.5	1.8	-11.1	-1.4	5.3	5.6
	1997	20.5	5.1	-6.0	4.4	6.1	7.3
	1998	26.5	8.8	-2.1	7.7	9.5	10.7
<b>Return on Equity</b>	1996	27.6	8.0	-5.0	3.6	12.6	15.9
	1997	39.8	12.6	-1.7	10.2	14.6	28.7
	1998	38.6	16.5	1.7	12.4	21.3	31.5
<b>Liabilities to Assets</b>	1996	0.40	0.66	0.97	0.67	0.64	0.71
	1997	0.41	0.69	0.98	0.70	0.69	0.71
	1998	0.39	0.68	0.96	0.62	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>			
	1996-97	11.4		4.3			
	1997-98	23.4		5.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	56.8		43.2			
	1997	64.4		35.6			
	1998	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: 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 (1997):	128						
Net Profit Margin	1996	5.6	1.5	-3.3	1.0	2.3	...
	1997	6.1	2.4	-1.5	2.4	2.6	...
	1998	7.9	2.6	-0.8	2.9	2.4	...
Pretax Profit Margin	1996	6.4	1.9	-3.0	1.0	2.9	...
	1997	7.6	2.5	-0.9	2.5	3.0	...
	1998	7.9	3.4	-0.8	3.6	2.8	...
Gross Profit Margin	1996	42.8	23.7	14.6	33.1	20.6	...
	1997	44.3	26.3	18.0	35.4	19.6	...
	1998	40.0	26.4	14.2	31.8	16.5	...
Pretax Profit to Assets	1996	16.0	5.0	-8.3	3.7	7.3	...
	1997	17.1	5.2	-2.8	5.6	5.1	...
	1998	24.5	9.5	-1.7	9.5	9.7	...
Return on Equity	1996	25.8	11.5	-1.7	11.5	10.5	...
	1997	30.0	10.0	-1.2	10.0	11.1	...
	1998	43.5	18.8	-1.3	22.7	15.6	...
Liabilities to Assets	1996	0.30	0.58	0.92	0.56	0.60	...
	1997	0.32	0.52	0.86	0.49	0.59	...
	1998	0.36	0.54	0.84	0.54	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>		
	1996-97			8.2	...		
	1997-98			15.0	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			65.8	34.2		
	1997			70.3	29.7		
	1998			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,893						
<b>Net Profit Margin</b>	1996	5.1	1.0	-3.0	0.8	1.3	2.4
	1997	6.6	1.5	-1.9	1.4	1.6	1.8
	1998	7.3	2.5	-1.0	2.2	2.8	2.6
<b>Pretax Profit Margin</b>	1996	6.1	1.2	-2.8	1.1	1.6	2.9
	1997	8.1	1.9	-1.7	1.9	1.9	2.3
	1998	8.6	3.1	-0.8	2.7	3.5	2.9
<b>Gross Profit Margin</b>	1996	48.3	30.8	19.5	35.0	22.5	29.5
	1997	48.2	30.4	19.2	36.5	23.2	17.3
	1998	48.2	30.6	20.2	36.5	23.8	16.9
<b>Pretax Profit to Assets</b>	1996	16.9	3.4	-9.3	2.5	4.0	10.7
	1997	20.9	5.2	-6.7	4.8	6.7	8.2
	1998	23.7	8.5	-3.0	7.8	9.9	9.4
<b>Return on Equity</b>	1996	34.2	12.4	-3.4	11.1	14.4	41.4
	1997	37.5	15.4	-2.1	14.3	18.2	23.6
	1998	40.0	19.1	2.8	18.0	21.6	34.8
<b>Liabilities to Assets</b>	1996	0.46	0.77	1.04	0.78	0.74	0.79
	1997	0.47	0.77	1.03	0.77	0.78	0.80
	1998	0.43	0.72	1.00	0.72	0.72	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>			
	1996-97	18.2		15.4			
	1997-98	15.7		7.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.6		41.4			
	1997	64.1		35.9			
	1998	70.2		29.8			

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,075						
Net Profit Margin	1996	5.9	1.2	-3.1	1.0	1.9	1.7
	1997	7.0	2.0	-1.9	1.8	2.8	2.4
	1998	7.8	2.5	-1.4	2.2	3.3	1.1
Pretax Profit Margin	1996	7.3	1.6	-2.8	1.2	2.4	1.8
	1997	8.4	2.5	-1.5	2.1	3.3	3.3
	1998	9.6	3.2	-1.0	2.9	4.2	1.6
Gross Profit Margin	1996	50.6	32.5	20.8	36.7	24.4	20.2
	1997	51.3	32.5	20.9	37.6	23.9	21.5
	1998	53.2	33.3	21.8	38.3	25.6	18.3
Pretax Profit to Assets	1996	18.5	3.9	-8.5	3.0	5.9	6.9
	1997	22.9	6.3	-5.6	5.6	7.7	6.6
	1998	26.3	8.3	-3.8	7.1	11.7	5.3
Return on Equity	1996	35.3	10.5	-5.0	10.0	12.4	21.3
	1997	41.3	15.1	-1.3	13.2	19.3	11.3
	1998	41.7	17.6	1.8	14.3	24.1	21.6
Liabilities to Assets	1996	0.41	0.70	0.98	0.71	0.67	0.73
	1997	0.40	0.71	0.99	0.74	0.67	0.77
	1998	0.40	0.68	0.95	0.69	0.66	0.79
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		9.7		-2.2			
1997-98		14.1		6.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				61.1	38.9		
1997				66.1	33.9		
1998				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: 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 (1997):	490						
<b>Net Profit Margin</b>	1996	4.3	0.6	-3.9	0.4	0.7	0.1
	1997	5.4	1.3	-2.0	1.0	1.8	...
	1998	5.8	2.3	-1.3	1.8	2.9	...
<b>Pretax Profit Margin</b>	1996	4.8	0.8	-3.6	0.6	1.0	0.3
	1997	6.4	1.8	-1.8	1.4	2.5	...
	1998	6.8	2.7	-1.1	2.0	3.2	...
<b>Gross Profit Margin</b>	1996	48.9	30.9	19.4	34.4	23.4	10.7
	1997	46.0	28.1	18.3	32.4	20.3	...
	1998	47.8	29.3	18.4	35.1	22.0	...
<b>Pretax Profit to Assets</b>	1996	11.4	1.2	-11.9	0.5	1.8	0.6
	1997	16.7	4.2	-7.3	3.5	5.6	...
	1998	21.9	6.3	-4.0	4.7	8.9	...
<b>Return on Equity</b>	1996	23.2	6.5	-10.9	6.2	7.3	...
	1997	31.1	11.2	-1.4	11.9	10.3	...
	1998	39.2	14.9	-1.5	10.0	18.9	...
<b>Liabilities to Assets</b>	1996	0.40	0.74	1.00	0.73	0.77	0.78
	1997	0.43	0.73	1.03	0.75	0.71	...
	1998	0.43	0.72	1.00	0.72	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>		
	1996-97	7.8			6.1		
	1997-98	12.8			12.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				54.5	45.5	
	1997				63.1	36.9	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	379						
<b>Net Profit Margin</b>	1996	4.2	0.8	-3.0	0.6	1.2	...
	1997	5.0	1.2	-2.8	0.7	1.7	...
	1998	6.6	2.6	-1.0	2.4	3.4	...
<b>Pretax Profit Margin</b>	1996	5.1	1.1	-3.0	0.9	1.8	...
	1997	6.0	1.6	-2.6	1.2	2.0	...
	1998	7.7	3.0	-0.9	2.6	3.9	...
<b>Gross Profit Margin</b>	1996	44.8	28.8	20.0	34.2	22.7	...
	1997	47.2	28.8	19.4	33.1	22.2	...
	1998	46.5	28.4	19.2	36.4	21.6	...
<b>Pretax Profit to Assets</b>	1996	14.9	3.1	-11.2	1.2	5.8	...
	1997	18.1	3.8	-10.8	3.0	7.5	...
	1998	26.5	9.9	-3.8	7.6	14.3	...
<b>Return on Equity</b>	1996	30.8	11.2	-6.9	8.7	15.3	...
	1997	42.5	18.4	0.5	16.7	23.1	...
	1998	50.0	27.3	4.5	22.8	31.3	...
<b>Liabilities to Assets</b>	1996	0.44	0.75	1.00	0.74	0.79	...
	1997	0.46	0.73	1.00	0.72	0.77	...
	1998	0.42	0.71	0.97	0.67	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>	
	1996-97			12.7		24.7	
	1997-98			15.4		3.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			58.7		41.3	
	1997			64.2		35.8	
	1998			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: 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%			
<b>Number of firms (1997):</b>	557						
<b>Net Profit Margin</b>	1996	4.7	0.8	-2.3	0.6	0.9	1.0
	1997	4.6	1.1	-1.5	0.8	1.4	1.2
	1998	6.1	1.8	-1.2	1.9	1.5	...
<b>Pretax Profit Margin</b>	1996	5.3	1.0	-1.9	0.9	1.1	1.3
	1997	5.4	1.5	-1.3	1.2	1.8	1.6
	1998	6.6	2.1	-0.9	2.4	1.8	...
<b>Gross Profit Margin</b>	1996	44.1	28.3	18.7	38.1	22.9	15.6
	1997	44.6	28.9	20.0	35.7	23.5	18.7
	1998	42.3	27.4	19.9	35.9	23.7	...
<b>Pretax Profit to Assets</b>	1996	16.4	2.6	-7.6	1.4	3.2	3.6
	1997	18.2	4.1	-6.0	2.7	5.4	4.5
	1998	25.0	7.1	-3.9	8.3	6.0	...
<b>Return on Equity</b>	1996	28.9	9.2	-6.9	9.1	9.8	11.1
	1997	33.3	12.4	-1.0	9.6	14.9	...
	1998	43.7	18.3	1.7	19.7	16.0	...
<b>Liabilities to Assets</b>	1996	0.42	0.75	1.01	0.75	0.76	0.68
	1997	0.47	0.79	1.02	0.82	0.77	0.62
	1998	0.47	0.76	0.96	0.76	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>			
	1996-97	7.6		-0.5			
	1997-98	6.9		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	59.0		41.0			
	1997	64.7		35.3			
	1998	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: 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 (1997):	94						
Net Profit Margin	1996	4.1	0.5	-3.0	0.3	1.2	...
	1997	7.7	2.2	-2.9	2.2	2.2	...
	1998	6.8	2.2	-0.8	1.1	3.2	...
Pretax Profit Margin	1996	5.1	1.0	-2.7	0.6	1.9	...
	1997	8.7	2.8	-2.1	2.8	2.8	...
	1998	9.1	2.8	-0.8	1.3	4.1	...
Gross Profit Margin	1996	45.2	30.7	17.3	31.8	26.9	...
	1997	41.9	29.8	19.5	32.3	26.0	...
	1998	57.9	35.0	22.1	38.4	27.7	...
Pretax Profit to Assets	1996	15.9	1.4	-12.2	0.3	4.8	...
	1997	32.2	7.5	-5.3	7.3	8.1	...
	1998	24.5	8.3	-2.5	3.8	17.0	...
Return on Equity	1996	33.8	12.3	-8.1	6.9	21.6	...
	1997	33.3	11.4	-10.1	8.6	15.3	...
	1998	47.0	19.0	-4.5	5.1	28.3	...
Liabilities to Assets	1996	0.37	0.73	0.96	0.73	0.68	...
	1997	0.34	0.69	1.00	0.74	0.51	...
	1998	0.31	0.67	0.92	0.59	0.76	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				5.1	...	
	1997-98				7.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				59.4	40.6	
	1997				66.7	33.3	
	1998				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: 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 (1997):	146	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Net Profit Margin</b>	1996	7.1	3.7	0.5	4.0	3.6	...
	1997	9.2	3.1	0.2	3.5	2.9	...
	1998	9.2	2.7	0.1	3.7	2.4	...
<b>Pretax Profit Margin</b>	1996	9.2	4.4	0.7	4.1	4.4	...
	1997	11.3	4.2	0.5	4.7	4.1	...
	1998	11.6	4.0	0.3	4.7	3.7	...
<b>Gross Profit Margin</b>	1996	56.4	37.6	24.9	55.2	32.6	...
	1997	54.9	36.2	22.0	53.1	26.4	...
	1998	55.7	34.3	20.7	52.6	26.2	...
<b>Pretax Profit to Assets</b>	1996	23.6	8.3	1.8	7.0	10.9	...
	1997	23.4	10.1	1.2	9.4	10.4	...
	1998	23.1	9.5	0.7	13.0	8.5	...
<b>Return on Equity</b>	1996	37.9	18.1	4.2	14.0	20.2	...
	1997	43.1	19.4	7.7	25.5	18.4	...
	1998	38.3	13.7	2.8	27.3	12.7	...
<b>Liabilities to Assets</b>	1996	0.36	0.70	0.89	0.78	0.63	...
	1997	0.30	0.64	0.86	0.64	0.64	...
	1998	0.31	0.64	0.83	0.71	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>		
	1996-97	3.1			4.7		
	1997-98	4.0			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				79.6	20.4	
	1997				78.1	21.9	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	147						
Net Profit Margin	1996	5.8	1.7	-2.9	1.4	2.0	...
	1997	7.5	2.0	-1.6	1.9	2.1	...
	1998	6.8	2.1	-1.7	0.9	2.8	...
Pretax Profit Margin	1996	7.1	1.9	-2.7	1.5	2.0	...
	1997	8.8	2.2	-1.0	2.2	3.1	...
	1998	8.4	3.1	-1.0	1.8	3.6	...
Gross Profit Margin	1996	47.3	33.8	19.5	40.7	22.0	...
	1997	46.0	34.5	22.3	36.4	27.9	...
	1998	48.3	33.1	19.9	33.3	32.6	...
Pretax Profit to Assets	1996	17.5	5.8	-3.4	5.8	5.7	...
	1997	18.4	5.0	-4.2	3.6	7.9	...
	1998	20.3	6.9	-5.1	5.4	8.5	...
Return on Equity	1996	27.4	8.6	-11.2	6.7	16.9	...
	1997	43.8	19.8	3.0	20.3	19.4	...
	1998	41.5	14.7	-3.5	12.7	21.4	...
Liabilities to Assets	1996	0.40	0.72	0.96	0.78	0.66	...
	1997	0.51	0.71	0.97	0.74	0.70	...
	1998	0.38	0.66	0.95	0.66	0.67	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				13.7	...	
	1997-98				9.7	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				66.9	33.1	
	1997				70.9	29.1	
	1998				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: 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 (1997):	243	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	3.7	1.1	-1.2	1.1	1.1	...
	1997	5.2	1.4	-0.9	1.3	1.5	...
	1998	6.8	2.5	-1.0	2.2	2.6	...
Pretax Profit Margin	1996	4.4	1.3	-1.1	1.1	1.5	...
	1997	5.8	1.6	-0.8	1.5	1.7	...
	1998	8.4	3.1	-0.6	2.7	3.8	...
Gross Profit Margin	1996	37.0	29.9	20.2	31.8	27.3	...
	1997	38.5	28.4	20.7	31.3	25.2	...
	1998	39.1	28.4	20.0	32.2	25.7	...
Pretax Profit to Assets	1996	11.8	3.3	-3.0	3.3	3.5	...
	1997	19.7	5.3	-2.2	6.4	5.0	...
	1998	22.6	9.2	-2.1	8.2	10.5	...
Return on Equity	1996	25.0	8.6	-1.0	7.5	9.2	...
	1997	35.1	10.0	1.6	8.3	12.1	...
	1998	42.3	23.5	5.5	22.0	26.2	...
Liabilities to Assets	1996	0.40	0.74	1.02	0.78	0.71	...
	1997	0.45	0.77	1.00	0.78	0.74	...
	1998	0.40	0.71	0.99	0.79	0.67	...
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		7.5	...			
1997-98		11.3	...				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		65.8	34.2			
	1997		68.0	32.0			
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,165						
Net Profit Margin	1996	6.9	1.7	-2.6	1.5	2.0	1.7
	1997	8.5	2.9	-1.5	3.0	2.9	1.4
	1998	10.2	4.2	-0.6	4.0	4.2	2.9
Pretax Profit Margin	1996	8.3	2.0	-2.1	2.0	2.4	2.3
	1997	10.3	3.6	-1.4	3.6	3.5	2.1
	1998	12.1	5.1	-0.4	4.6	5.3	3.7
Gross Profit Margin	1996	52.4	34.5	22.2	43.8	27.5	15.9
	1997	55.0	36.0	23.4	44.7	29.1	18.4
	1998	52.9	37.3	24.1	42.2	30.0	...
Pretax Profit to Assets	1996	19.0	4.7	-5.2	4.0	7.0	8.0
	1997	22.4	6.9	-2.9	6.4	8.1	5.2
	1998	26.6	11.9	-1.0	11.1	13.4	11.9
Return on Equity	1996	33.3	11.8	-4.3	9.4	14.6	14.9
	1997	41.7	15.1	-0.4	14.6	15.6	13.3
	1998	46.7	22.2	6.4	20.3	26.7	...
Liabilities to Assets	1996	0.39	0.70	0.95	0.74	0.65	0.70
	1997	0.41	0.70	0.95	0.73	0.66	0.78
	1998	0.41	0.69	0.96	0.73	0.64	0.65
		<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							
	1996-97				12.8	4.5	
	1997-98				11.0	4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				63.6	36.4	
	1997				68.2	31.8	
	1998				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: 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 (1997):	1,374	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	13.3	2.9	-2.3	3.2	2.7	1.3
	1997	17.4	4.0	-1.6	5.0	2.6	1.5
	1998	18.9	5.7	-1.0	6.8	3.4	1.5
Pretax Profit Margin	1996	17.5	3.9	-1.9	4.6	3.3	1.6
	1997	22.8	5.4	-1.3	6.9	3.1	1.7
	1998	24.7	7.5	-0.6	9.1	4.5	2.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	26.7	6.7	-4.3	5.9	7.3	5.0
	1997	31.2	9.5	-3.3	9.7	8.6	5.2
	1998	35.1	11.6	-1.2	12.1	10.8	9.5
Return on Equity	1996	40.0	15.4	0.1	13.5	20.8	28.5
	1997	46.5	21.1	2.9	19.6	26.6	24.7
	1998	47.8	21.4	3.0	19.9	26.4	39.2
Liabilities to Assets	1996	0.34	0.68	0.97	0.66	0.73	0.87
	1997	0.33	0.68	0.98	0.65	0.73	0.89
	1998	0.29	0.63	0.95	0.56	0.77	0.88
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	18.7		-10.0			
	1997-98	19.1		15.2			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			67.0	33.0		
	1997			68.4	31.6		
	1998			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: 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 (1997):	4,636						
<b>Net Profit Margin</b>	1996	18.9	2.6	-9.7	3.2	1.2	1.9
	1997	21.1	4.0	-7.7	4.6	3.5	2.3
	1998	23.3	5.3	-5.1	5.9	4.8	2.5
<b>Pretax Profit Margin</b>	1996	24.0	3.6	-8.5	4.3	2.0	2.4
	1997	26.9	5.6	-6.6	6.3	4.4	2.9
	1998	30.8	7.1	-4.1	7.8	6.2	3.3
<b>Gross Profit Margin</b>	1996	47.0	25.8	11.6	30.9	17.2	10.0
	1997	50.0	28.6	13.0	33.3	18.6	11.1
	1998	48.8	28.5	13.4	34.0	19.2	13.9
<b>Pretax Profit to Assets</b>	1996	8.4	1.1	-2.4	1.2	1.1	4.4
	1997	9.2	1.7	-1.8	1.4	2.7	3.6
	1998	11.1	2.2	-1.1	1.8	3.6	3.4
<b>Return on Equity</b>	1996	19.8	4.8	-2.5	4.1	9.0	20.4
	1997	23.3	6.6	-1.3	5.2	12.4	17.9
	1998	24.3	7.3	-0.9	5.9	12.5	13.7
<b>Liabilities to Assets</b>	1996	0.48	0.84	1.01	0.80	0.91	0.90
	1997	0.46	0.83	1.01	0.81	0.88	0.89
	1998	0.44	0.81	1.00	0.78	0.86	0.89
		<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>	1996-97				7.6	9.4	
	1997-98				1.3	-15.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				59.7	40.3	
	1997				63.3	36.7	
	1998				65.6	34.4	

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

SICE: 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 (1997):	456						
<b>Net Profit Margin</b>	1996	9.7	2.4	-2.1	2.0	3.4	...
	1997	11.3	3.6	-1.8	3.4	4.0	...
	1998	12.9	5.3	-1.1	4.9	6.2	...
<b>Pretax Profit Margin</b>	1996	12.5	2.8	-1.9	2.6	4.2	...
	1997	13.9	4.2	-1.5	3.9	4.8	...
	1998	17.0	6.6	-1.0	6.2	8.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	24.0	6.1	-4.6	4.8	8.6	...
	1997	27.9	9.1	-4.4	8.4	11.4	...
	1998	31.5	14.3	-2.1	13.8	15.8	...
<b>Return on Equity</b>	1996	39.8	16.1	0.6	17.1	14.7	...
	1997	49.0	19.8	-0.9	19.7	19.8	...
	1998	52.6	28.6	7.7	28.1	32.8	...
<b>Liabilities to Assets</b>	1996	0.35	0.69	0.99	0.71	0.62	...
	1997	0.41	0.73	0.99	0.75	0.67	...
	1998	0.39	0.69	0.94	0.69	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>		
	1996-97	7.3			...		
	1997-98	23.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				65.1	34.9	
	1997				65.9	34.1	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	93						
Net Profit Margin	1996	8.1	1.5	-5.6	1.5	1.5	1.7
	1997	7.2	0.7	-5.7	2.2	-0.1	0.6
	1998	7.1	1.8	-1.9	5.4	0.8	2.1
Pretax Profit Margin	1996	10.6	2.2	-2.6	3.7	2.2	1.7
	1997	7.4	1.1	-5.0	2.4	0.0	0.9
	1998	7.6	1.4	-1.8	6.2	1.1	2.7
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	16.3	2.6	-7.3	2.1	2.6	2.4
	1997	15.2	1.4	-6.4	4.8	0.0	2.3
	1998	18.2	6.3	-3.4	9.6	5.5	3.9
Return on Equity	1996	37.6	6.1	-0.3	5.7	6.4	10.0
	1997	32.5	9.9	-7.8	12.8	0.9	11.1
	1998	47.6	17.2	3.8	18.3	17.2	13.5
Liabilities to Assets	1996	0.38	0.80	0.99	0.76	0.80	0.82
	1997	0.56	0.82	1.03	0.80	0.84	0.81
	1998	0.56	0.82	1.00	0.76	0.85	0.76
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				18.5	10.2	
	1997-98				8.0	15.5	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				64.9	35.1	
	1997				59.3	40.7	
	1998				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: 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 (1997):	362						
<b>Net Profit Margin</b>	1996	7.9	0.5	-7.2	-1.3	1.6	-0.2
	1997	7.6	0.3	-10.2	-1.8	1.5	1.1
	1998	9.4	1.1	-7.2	-1.5	3.2	2.2
<b>Pretax Profit Margin</b>	1996	10.5	1.0	-7.0	-0.7	2.2	0.0
	1997	9.6	0.7	-8.5	-1.3	2.0	1.4
	1998	10.7	1.8	-6.9	-1.3	4.0	2.9
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	11.4	0.9	-8.6	-0.7	2.4	0.5
	1997	11.5	0.5	-8.3	-1.1	2.9	1.4
	1998	13.3	1.8	-7.3	-1.2	4.5	4.9
<b>Return on Equity</b>	1996	27.0	7.3	-5.4	1.8	13.7	4.4
	1997	24.6	8.3	-9.3	1.0	12.7	7.5
	1998	27.1	9.5	-7.8	2.7	15.0	11.4
<b>Liabilities to Assets</b>	1996	0.51	0.78	1.01	0.86	0.73	0.75
	1997	0.44	0.77	1.00	0.80	0.73	0.76
	1998	0.47	0.74	0.98	0.74	0.74	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>			
	1996-97	15.3		6.1			
	1997-98	13.3		10.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	54.1		45.9			
	1997	53.2		46.8			
	1998	58.4		41.6			

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to the worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	264						
Net Profit Margin	1996	7.9	1.6	-3.0	0.9	2.2	1.5
	1997	7.9	1.3	-6.0	0.2	1.8	1.7
	1998	9.5	3.1	-3.4	3.1	3.4	...
Pretax Profit Margin	1996	8.9	2.2	-2.8	1.3	3.1	1.7
	1997	9.8	1.9	-5.5	1.7	2.0	2.3
	1998	11.2	3.8	-3.0	3.7	4.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.4	3.3	-4.0	1.7	5.1	2.8
	1997	12.2	2.3	-7.8	1.4	3.4	4.9
	1998	18.2	5.2	-4.5	4.3	6.3	...
Return on Equity	1996	24.7	9.7	-0.8	7.0	12.2	13.1
	1997	34.3	13.3	-3.6	10.2	16.5	13.2
	1998	37.6	13.9	-4.9	11.3	16.4	...
Liabilities to Assets	1996	0.49	0.74	1.00	0.81	0.72	0.74
	1997	0.48	0.79	1.00	0.81	0.77	0.75
	1998	0.39	0.74	0.96	0.75	0.74	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				5.5	11.3	
	1997-98				-2.2	16.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.1	34.9	
	1997				60.9	39.1	
	1998				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: 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 (1997):	26						
Net Profit Margin	1996	13.3	1.4	-10.4	13.2	-0.1	...
	1997	21.7	3.6	-1.2	6.8	3.1	...
	1998	9.4	3.0	-6.5	4.2	3.0	...
Pretax Profit Margin	1996	15.0	1.4	-10.4	13.3	0.1	...
	1997	27.2	2.4	-3.4	1.6	3.1	...
	1998	11.9	4.6	-6.5	5.9	4.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	30.0	2.9	-7.2	6.1	0.0	...
	1997	32.3	5.4	-0.3	5.8	5.0	...
	1998	19.9	6.7	-3.2	2.5	15.1	...
Return on Equity	1996	...	-4.6	...	...	-5.5	...
	1997	35.9	22.1	4.8	31.2	9.0	...
	1998	50.4	19.2	-1.0	12.6	22.4	...
Liabilities to Assets	1996	0.50	0.76	0.92	0.76	0.76	...
	1997	0.31	0.59	0.93	0.53	0.74	...
	1998	0.49	0.66	0.86	0.67	0.63	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97			3.2	...		
	1997-98			3.4	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			59.1	40.9		
	1997			72.4	27.6		
	1998			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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	208						
<b>Net Profit Margin</b>	1996	19.3	2.2	-5.9	1.7	9.0	...
	1997	21.0	5.1	-6.2	3.7	10.0	...
	1998	20.1	4.0	-8.4	3.7	4.7	...
<b>Pretax Profit Margin</b>	1996	24.5	4.0	-5.3	2.8	10.9	...
	1997	27.9	7.0	-4.2	6.0	11.0	...
	1998	23.5	4.7	-6.5	4.2	6.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	10.4	2.9	-2.9	1.3	3.9	...
	1997	11.1	2.9	-2.9	2.1	6.7	...
	1998	11.1	2.2	-2.7	2.2	2.3	...
<b>Return on Equity</b>	1996	34.5	11.1	0.0	10.2	19.5	...
	1997	31.5	10.6	-2.2	7.9	20.4	...
	1998	38.2	11.8	-2.7	12.5	6.4	...
<b>Liabilities to Assets</b>	1996	0.53	0.80	1.00	0.81	0.77	...
	1997	0.59	0.82	1.01	0.85	0.73	...
	1998	0.53	0.82	0.98	0.79	0.84	...
		<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>	1996-97				6.9	...	
	1997-98				15.2	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.4	36.6	
	1997				64.9	35.1	
	1998				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: 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 (1997):	192						
<b>Net Profit Margin</b>	1996	10.2	3.7	-1.5	1.6	4.0	...
	1997	8.6	1.9	-2.0	1.0	3.3	2.6
	1998	9.7	3.1	-0.6	3.8	3.0	2.1
<b>Pretax Profit Margin</b>	1996	12.8	4.4	-1.3	2.5	5.3	...
	1997	11.5	2.1	-1.9	1.2	4.4	4.1
	1998	12.2	4.3	-0.4	4.4	3.8	2.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	21.9	7.1	-2.3	5.4	11.6	...
	1997	18.0	5.0	-3.8	3.1	6.5	6.1
	1998	21.3	8.3	-1.0	6.5	10.7	5.3
<b>Return on Equity</b>	1996	43.4	20.8	0.8	23.7	19.8	...
	1997	43.8	17.7	-2.5	14.3	19.4	32.0
	1998	44.7	21.3	2.1	20.5	28.4	...
<b>Liabilities to Assets</b>	1996	0.46	0.76	1.00	0.85	0.72	...
	1997	0.55	0.84	1.01	0.85	0.73	0.78
	1998	0.43	0.71	1.00	0.72	0.69	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>		
	1996-97	6.8			...		
	1997-98	21.4			15.8		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				69.0	31.0	
	1997				61.3	38.7	
	1998				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: 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 (1997):	70						
<b>Net Profit Margin</b>	1996	14.7	4.7	-3.8	5.4	2.6	...
	1997	9.6	3.6	-1.2	4.5	3.3	...
	1998	17.1	6.0	-1.5	8.0	4.0	...
<b>Pretax Profit Margin</b>	1996	19.2	5.6	-3.8	7.2	3.0	...
	1997	11.2	4.4	-1.2	4.7	3.7	...
	1998	26.6	9.3	-1.0	13.3	6.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	21.7	7.0	-3.4	7.2	6.3	...
	1997	18.6	8.5	-2.4	10.5	7.1	...
	1998	44.3	11.5	-2.7	12.7	9.0	...
<b>Return on Equity</b>	1996	39.5	20.8	1.2	20.7	25.5	...
	1997	44.1	23.6	5.0	29.4	16.7	...
	1998	51.4	23.7	6.3	23.2	...	...
<b>Liabilities to Assets</b>	1996	0.52	0.79	0.93	0.78	0.80	...
	1997	0.51	0.75	0.96	0.70	0.80	...
	1998	0.35	0.58	0.92	0.58	0.53	...
		<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>	1996-97				17.7	1.1	
	1997-98				-5.9	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				67.3	32.7	
	1997				74.3	25.7	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	42						
<b>Net Profit Margin</b>	1996	15.0	1.7	-6.3	3.0	0.7	...
	1997	9.7	2.4	-10.2	4.8	0.0	8.0
	1998	18.1	1.4	-8.1	-0.7	...	...
<b>Pretax Profit Margin</b>	1996	17.4	2.3	-6.3	3.0	0.8	...
	1997	14.8	3.4	-7.7	7.0	0.0	12.9
	1998	26.3	2.4	-7.8	0.8	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.2	1.6	-5.1	1.6	1.5	...
	1997	14.7	2.4	-3.5	6.1	0.2	9.8
	1998	21.7	2.8	-11.3	-4.1	...	...
<b>Return on Equity</b>	1996	18.0	2.3	-5.0	11.4	1.7	...
	1997	33.9	4.2	-1.4	4.1	4.6	31.2
	1998	...	31.2	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.21	0.68	0.96	0.32	0.76	...
	1997	0.32	0.73	0.98	0.55	0.81	0.73
	1998	0.30	0.77	1.05	0.95	...	...
		<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>			
	1996-97	-4.0		16.2			
	1997-98	22.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			63.6	36.4		
	1997			68.0	32.0		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	56						
<b>Net Profit Margin</b>	1996	9.9	2.6	-1.6	-0.4	3.9	...
	1997	8.5	3.1	0.0	2.9	3.3	...
	1998	10.1	4.1	-1.4	3.6	4.3	...
<b>Pretax Profit Margin</b>	1996	12.4	3.1	-1.6	-0.4	5.1	...
	1997	11.1	3.8	0.2	3.3	4.1	...
	1998	12.1	4.8	-1.4	3.7	5.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	21.5	4.6	-4.6	-3.3	15.2	...
	1997	19.7	9.4	0.2	5.8	10.5	...
	1998	19.8	7.8	-2.0	5.0	10.4	...
<b>Return on Equity</b>	1996	39.1	15.7	-11.5	-12.0	25.3	...
	1997	31.8	14.6	3.4	6.8	19.1	...
	1998	52.5	21.4	-0.8	19.6	25.8	...
<b>Liabilities to Assets</b>	1996	0.32	0.64	0.97	0.83	0.58	...
	1997	0.35	0.66	0.98	0.91	0.55	...
	1998	0.45	0.67	0.98	0.67	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>	1996-97			17.9	...		
	1997-98			7.7	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			61.9	38.1		
	1997			74.2	25.8		
	1998			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: 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 (1997):	103						
<b>Net Profit Margin</b>	1996	9.7	1.5	-2.1	0.8	2.7	1.6
	1997	6.3	0.6	-4.3	0.8	0.5	1.0
	1998	9.7	3.4	-2.1	4.1	1.3	3.0
<b>Pretax Profit Margin</b>	1996	11.4	2.5	-2.1	1.4	3.5	2.2
	1997	9.0	1.3	-3.5	1.7	1.0	1.4
	1998	12.6	3.8	-2.1	5.2	0.9	5.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	17.7	3.8	-2.4	0.8	5.3	6.0
	1997	13.7	2.1	-6.2	2.3	1.6	3.9
	1998	20.2	4.0	-4.8	6.8	0.6	8.6
<b>Return on Equity</b>	1996	28.4	13.2	-2.0	3.8	14.7	15.6
	1997	43.2	13.1	-1.6	8.8	18.5	15.1
	1998	32.1	10.3	-7.1	18.4	-0.8	...
<b>Liabilities to Assets</b>	1996	0.50	0.79	1.00	0.84	0.75	0.85
	1997	0.57	0.81	1.00	0.81	0.80	0.81
	1998	0.40	0.81	1.00	0.84	0.68	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>			
	1996-97	-7.3		-3.1			
	1997-98	14.5		10.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	71.3		28.7			
	1997	61.0		39.0			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	29						
Net Profit Margin	1996	7.1	2.3	-5.3	1.9	2.6	...
	1997	9.1	2.2	-0.5	1.1	2.8	...
	1998	17.1	5.4	0.5	8.0	1.3	...
Pretax Profit Margin	1996	7.7	3.3	-5.3	3.2	3.8	...
	1997	9.9	3.4	-0.5	2.3	3.6	...
	1998	22.4	5.9	0.7	8.5	2.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.4	5.6	-4.1	1.5	7.0	...
	1997	10.2	3.4	-0.5	2.2	8.7	...
	1998	24.8	4.9	0.3	8.3	3.4	...
Return on Equity	1996	...	8.6	...	7.8	...	...
	1997	27.6	14.6	1.5	1.6	18.6	...
	1998	37.2	17.1	2.3	...	17.1	...
Liabilities to Assets	1996	0.37	0.79	1.05	0.88	0.79	...
	1997	0.44	0.80	1.03	0.89	0.71	...
	1998	0.31	0.65	0.92	0.91	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	1996-97				3.0	...	
	1997-98				11.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.0	32.0	
	1997				74.2	25.8	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	147						
<b>Net Profit Margin</b>	1996	10.3	3.3	-7.0	1.7	4.3	1.7
	1997	9.9	2.2	-4.0	2.6	2.1	-0.1
	1998	11.6	2.6	-3.1	1.8	3.1	...
<b>Pretax Profit Margin</b>	1996	12.7	3.4	-7.0	1.7	5.4	5.0
	1997	13.7	3.3	-3.7	3.2	3.3	0.1
	1998	15.6	2.8	-2.4	2.1	3.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.7	4.5	-6.0	1.2	7.5	5.2
	1997	16.5	3.3	-4.4	3.0	3.4	0.8
	1998	14.3	3.2	-2.7	2.0	4.3	...
<b>Return on Equity</b>	1996	24.8	10.8	-3.3	10.5	11.8	11.2
	1997	27.0	9.4	-2.1	5.5	10.8	3.9
	1998	22.6	7.5	-4.5	4.0	11.8	...
<b>Liabilities to Assets</b>	1996	0.35	0.63	0.93	0.69	0.60	0.60
	1997	0.38	0.67	0.95	0.70	0.61	0.70
	1998	0.33	0.69	0.96	0.69	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>		
	1996-97	11.2			-1.3		
	1997-98	5.3			13.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	65.6			34.4		
	1997	61.6			38.4		
	1998	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: 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 (1997):	148						
Net Profit Margin	1996	9.0	0.4	-12.7	0.8	-4.1	...
	1997	19.0	2.4	-8.2	3.3	1.8	...
	1998	24.6	4.5	-3.3	5.2	4.2	...
Pretax Profit Margin	1996	11.4	0.8	-9.6	0.9	-1.3	...
	1997	21.5	3.3	-6.8	3.5	2.3	...
	1998	29.9	6.3	-2.6	8.5	4.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.4	0.4	-7.2	0.7	0.0	...
	1997	9.3	1.1	-2.1	1.1	1.3	...
	1998	8.1	1.7	-0.4	1.3	5.3	...
Return on Equity	1996	18.3	3.8	-7.4	3.8	2.6	...
	1997	15.2	5.8	-3.5	6.0	5.4	...
	1998	19.9	6.4	0.4	6.0	12.7	...
Liabilities to Assets	1996	0.52	0.93	1.12	0.97	0.83	...
	1997	0.46	0.88	1.02	0.87	0.95	...
	1998	0.45	0.86	1.00	0.90	0.62	...
<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	1996-97				1.4	...	
	1997-98				7.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				54.9	45.1	
	1997				61.4	38.6	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	78						
<b>Net Profit Margin</b>	1996	8.9	0.2	-10.0	0.2	0.8	...
	1997	7.2	1.6	-10.6	-1.2	3.3	...
	1998	12.6	5.3	-2.4	6.1	4.9	...
<b>Pretax Profit Margin</b>	1996	9.7	0.4	-10.0	0.4	1.0	...
	1997	8.2	1.6	-10.6	-1.2	3.7	...
	1998	14.6	6.3	-1.7	6.4	6.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.7	0.3	-12.9	0.3	0.7	...
	1997	12.1	1.0	-9.9	-0.6	4.6	...
	1998	15.4	5.6	-1.7	5.0	6.2	...
<b>Return on Equity</b>	1996	23.1	11.1	0.1	14.6	...	...
	1997	25.8	12.8	-1.2	10.3	15.2	...
	1998	32.7	12.4	1.2	13.3	10.9	...
<b>Liabilities to Assets</b>	1996	0.61	0.87	1.09	0.91	0.79	...
	1997	0.53	0.83	1.11	0.90	0.60	...
	1998	0.52	0.75	1.04	0.93	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>			
	1996-97	12.9		...			
	1997-98	12.5		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	54.5		45.5			
	1997	54.4		45.6			
	1998	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: 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 (1997):	66						
Net Profit Margin	1996	12.5	4.4	-1.0	1.1	6.6	4.8
	1997	14.9	4.9	-0.6	3.0	6.4	4.2
	1998	9.9	3.7	-1.0	3.0	4.3	...
Pretax Profit Margin	1996	17.9	5.2	-0.9	1.1	7.5	7.9
	1997	18.4	7.3	-0.3	6.7	8.0	7.2
	1998	12.6	4.6	-1.0	3.7	5.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	27.7	6.4	-1.3	0.3	12.2	11.1
	1997	33.6	9.4	-1.3	11.1	8.5	18.4
	1998	23.6	7.5	-4.4	4.9	13.1	...
Return on Equity	1996	46.8	9.7	-0.2	2.9	19.8	12.4
	1997	42.8	16.5	5.5	16.5	16.3	20.6
	1998	38.5	17.6	-3.2	24.5	17.4	...
Liabilities to Assets	1996	0.30	0.60	0.92	0.43	0.68	0.48
	1997	0.34	0.61	0.89	0.60	0.62	0.42
	1998	0.32	0.68	0.96	0.84	0.60	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				4.7	4.6	
	1997-98				22.0	0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				70.1	29.9	
	1997				75.0	25.0	
	1998				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: 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	
Number of firms (1997):	18	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%				
Net Profit Margin	1996	9.8	2.7	-1.9	1.9	6.3	...	
	1997	10.9	3.1	-4.1	1.8	...	...	
	1998	12.4	7.2	0.5	7.2	...	...	
Pretax Profit Margin	1996	12.4	3.3	-3.0	3.0	8.1	...	
	1997	12.7	3.5	-1.5	3.2	...	...	
	1998	15.1	8.5	0.2	7.6	...	...	
Gross Profit Margin	1996	...	...	...	...	...	...	
	1997	...	...	...	...	...	...	
	1998	...	...	...	...	...	...	
Pretax Profit to Assets	1996	20.9	3.4	-3.5	2.1	12.2	...	
	1997	23.1	5.5	-4.8	3.6	...	...	
	1998	28.3	9.5	0.6	7.8	...	...	
Return on Equity	1996	55.3	28.4	1.8	26.6	28.4	...	
	1997	...	3.3	...	...	...	...	
	1998	...	29.0	...	...	...	...	
Liabilities to Assets	1996	0.39	0.59	1.00	0.63	0.59	...	
	1997	0.06	0.61	1.03	0.79	...	...	
	1998	0.25	0.78	0.99	0.88	...	...	
<b>Firms with revenue between</b>								
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1996-97			5.9			...
		1997-98			21.7			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>		
				1996		69.0 31.0		
				1997		76.2 23.8		
				1998		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: 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 (1997):	68						
Net Profit Margin	1996	12.4	1.8	-0.5	1.9	1.7	...
	1997	13.9	2.9	-3.0	3.4	2.9	7.4
	1998	10.9	3.4	-4.1	0.4	5.2	...
Pretax Profit Margin	1996	15.6	2.5	-0.4	2.4	2.9	...
	1997	18.5	3.7	-2.5	4.3	3.5	12.6
	1998	15.7	4.6	-3.2	0.4	5.7	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.9	7.3	-0.3	5.2	8.2	...
	1997	21.3	4.8	-3.3	2.2	7.0	14.5
	1998	28.2	6.1	-7.9	1.1	12.3	...
Return on Equity	1996	35.6	16.6	3.7	9.8	16.7	...
	1997	38.0	14.7	4.0	7.1	17.6	...
	1998	45.8	12.9	3.5	5.7	13.1	...
Liabilities to Assets	1996	0.41	0.72	0.90	0.68	0.74	...
	1997	0.50	0.80	0.97	0.80	0.80	0.51
	1998	0.33	0.68	1.00	0.74	0.66	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-6.5	-2.4	
	1997-98				7.2	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				77.6	22.4	
	1997				70.7	29.3	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	29						
Net Profit Margin	1996	17.1	2.4	-3.7	1.1	11.5	...
	1997	8.0	3.9	-1.2	2.3	5.8	...
	1998	13.8	3.8	0.2	8.3	1.5	...
Pretax Profit Margin	1996	20.3	5.9	-1.6	1.7	14.2	...
	1997	12.1	5.1	-2.8	2.3	7.3	...
	1998	16.1	5.3	0.8	10.6	1.7	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	25.3	5.3	-15.2	1.4	14.8	...
	1997	27.4	9.8	-6.5	6.1	15.1	...
	1998	26.6	9.7	2.4	18.2	5.3	...
Return on Equity	1996	52.0	17.4	5.8	9.6	21.0	...
	1997	45.5	17.6	6.2	15.0	29.4	...
	1998	42.5	11.2	4.5	17.2	...	...
Liabilities to Assets	1996	0.32	0.55	0.95	0.82	0.54	...
	1997	0.28	0.53	0.93	0.63	0.48	...
	1998	0.21	0.58	0.74	0.58	0.58	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	32.8			...		
	1997-98	42.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1996	73.5			26.5		
	1997	66.7			33.3		
	1998	84.6			15.4		

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



## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	11,384						
Net Profit Margin	1996	5.9	0.9	-4.2	0.8	1.2	1.2
	1997	7.1	1.7	-3.0	1.6	1.8	1.5
	1998	8.2	2.8	-1.8	3.0	2.5	1.7
Pretax Profit Margin	1996	7.1	1.2	-3.9	1.0	1.5	1.5
	1997	8.5	2.1	-2.7	2.0	2.2	1.9
	1998	9.7	3.4	-1.6	3.6	3.1	2.1
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.9	2.3	-7.7	1.7	3.4	4.1
	1997	15.6	4.1	-5.9	3.5	5.2	5.1
	1998	19.4	6.7	-3.6	6.5	7.4	5.8
Return on Equity	1996	30.0	10.4	-6.9	9.7	11.2	12.8
	1997	37.1	14.8	-2.2	14.3	16.1	16.6
	1998	46.2	21.4	3.7	20.8	22.1	17.4
Liabilities to Assets	1996	0.53	0.81	1.02	0.85	0.74	0.77
	1997	0.56	0.84	1.03	0.86	0.77	0.78
	1998	0.59	0.85	1.03	0.88	0.77	0.77
<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	1996-97				11.1	10.4	
	1997-98				11.7	11.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				57.5	42.5	
	1997				62.6	37.4	
	1998				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	627						
<b>Net Profit Margin</b>	1996	4.6	1.1	-2.5	0.8	1.4	1.0
	1997	5.9	1.9	-1.4	1.8	2.2	1.2
	1998	6.4	1.7	-1.6	1.4	1.8	0.1
<b>Pretax Profit Margin</b>	1996	5.7	1.3	-2.4	0.8	1.7	1.4
	1997	6.7	2.4	-1.1	2.2	2.6	1.5
	1998	7.5	2.1	-1.5	1.9	2.3	1.0
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.2	2.7	-5.9	1.6	3.6	3.2
	1997	16.2	5.7	-3.6	4.3	7.2	4.4
	1998	17.5	5.3	-4.4	3.6	6.0	1.8
<b>Return on Equity</b>	1996	27.3	9.8	-1.9	9.3	10.5	8.4
	1997	37.1	15.0	0.4	13.4	17.4	6.4
	1998	39.0	15.6	2.2	15.3	15.9	...
<b>Liabilities to Assets</b>	1996	0.55	0.78	1.01	0.84	0.73	0.77
	1997	0.54	0.78	1.02	0.85	0.72	0.70
	1998	0.52	0.80	1.00	0.86	0.71	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>		
	1996-97	9.5			11.5		
	1997-98	7.5			6.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	60.0			40.0		
	1997	66.8			33.2		
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,130						
<b>Net Profit Margin</b>	1996	10.3	3.8	-1.3	4.4	2.6	1.2
	1997	11.7	4.4	-1.3	4.6	4.2	1.6
	1998	11.4	4.6	-1.0	4.8	4.5	1.6
<b>Pretax Profit Margin</b>	1996	12.5	4.7	-1.2	5.2	3.8	1.5
	1997	14.4	5.6	-0.9	5.9	5.1	2.5
	1998	14.3	5.6	-0.8	5.7	5.6	1.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	18.2	7.0	-2.0	7.7	6.0	3.4
	1997	20.6	8.8	-1.2	8.5	9.2	5.0
	1998	21.0	8.8	-1.2	8.3	9.4	5.0
<b>Return on Equity</b>	1996	27.6	12.7	1.5	13.3	11.7	9.6
	1997	38.5	16.0	1.2	16.4	15.1	15.5
	1998	36.8	16.9	2.5	16.7	17.8	13.8
<b>Liabilities to Assets</b>	1996	0.30	0.60	0.86	0.60	0.61	0.78
	1997	0.37	0.66	0.88	0.68	0.61	0.77
	1998	0.37	0.67	0.91	0.70	0.62	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>	1996-97				14.6	24.7	
	1997-98				8.5	1.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.8	29.2	
	1997				72.3	27.7	
	1998				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: 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 (1997):	1,499						
<b>Net Profit Margin</b>	1996	6.6	1.0	-5.8	0.5	1.6	2.5
	1997	7.3	2.3	-2.9	1.8	3.0	1.7
	1998	8.7	2.5	-3.0	2.3	2.9	1.5
<b>Pretax Profit Margin</b>	1996	8.1	1.1	-5.5	0.6	2.0	2.8
	1997	8.8	2.8	-2.7	2.2	3.5	1.9
	1998	10.3	3.1	-2.8	2.8	3.7	1.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	11.4	1.7	-7.3	0.8	4.4	4.9
	1997	13.6	4.2	-4.2	3.4	6.6	3.7
	1998	15.3	4.8	-4.5	4.0	6.4	4.8
<b>Return on Equity</b>	1996	27.4	9.0	-8.2	8.2	9.7	14.6
	1997	34.5	11.5	-1.6	11.1	12.3	11.2
	1998	31.0	13.3	-2.2	10.8	16.6	14.6
<b>Liabilities to Assets</b>	1996	0.47	0.74	0.98	0.78	0.67	0.81
	1997	0.49	0.77	0.99	0.81	0.69	0.84
	1998	0.46	0.74	0.97	0.77	0.69	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>		
	1996-97	12.7			11.8		
	1997-98	10.0			11.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	55.6			44.4		
	1997	63.9			36.1		
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	1,610						
Net Profit Margin	1996	7.4	1.9	-3.7	1.4	2.4	0.9
	1997	6.5	1.2	-5.1	0.8	2.0	0.9
	1998	8.3	2.8	-3.1	2.8	2.7	2.0
Pretax Profit Margin	1996	9.0	2.2	-3.7	1.8	3.1	1.3
	1997	7.8	1.6	-4.8	1.1	2.5	1.2
	1998	9.8	3.4	-2.9	3.4	3.4	2.5
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.1	3.4	-5.6	2.6	5.2	3.7
	1997	11.7	2.3	-7.4	1.3	4.1	3.0
	1998	15.7	5.0	-4.4	4.6	5.6	6.3
Return on Equity	1996	23.8	9.9	-4.4	8.3	12.5	13.0
	1997	27.5	8.9	-6.2	7.3	10.5	6.8
	1998	32.5	13.5	-1.8	12.7	15.4	16.3
Liabilities to Assets	1996	0.45	0.72	0.95	0.74	0.67	0.67
	1997	0.49	0.78	0.98	0.81	0.69	0.74
	1998	0.49	0.76	0.99	0.80	0.71	0.72
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		4.0	14.5			
1997-98		4.3	5.0				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		60.9	39.1			
	1997		57.8	42.2			
	1998		65.6	34.4			

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	708						
<b>Net Profit Margin</b>	1996	6.7	1.1	-3.4	0.9	1.3	1.1
	1997	7.1	2.2	-2.4	1.6	2.4	1.4
	1998	7.6	2.6	-1.8	2.7	2.5	1.8
<b>Pretax Profit Margin</b>	1996	8.4	1.3	-3.2	1.1	1.8	1.3
	1997	8.4	2.8	-2.0	1.9	2.9	1.9
	1998	8.8	2.9	-1.6	2.8	3.0	2.2
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	15.1	2.6	-6.1	2.4	3.7	5.3
	1997	15.7	5.1	-3.8	3.5	6.8	4.9
	1998	16.4	5.4	-2.9	5.0	6.0	5.4
<b>Return on Equity</b>	1996	30.3	8.8	-5.6	7.7	11.8	20.5
	1997	36.1	14.4	-0.7	11.5	16.9	14.5
	1998	36.1	15.9	0.9	16.6	15.5	16.4
<b>Liabilities to Assets</b>	1996	0.48	0.78	1.03	0.84	0.71	0.75
	1997	0.54	0.78	0.99	0.86	0.71	0.71
	1998	0.49	0.76	0.98	0.79	0.70	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>			
	1996-97	10.4		6.0			
	1997-98	11.3		-0.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	59.7		40.3			
	1997	68.1		31.9			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	47						
Net Profit Margin	1996	10.2	1.8	-2.3	1.7	1.8	...
	1997	12.1	2.5	-1.7	3.8	2.4	...
	1998	6.6	1.3	-1.6	2.8	1.0	...
Pretax Profit Margin	1996	15.0	2.2	-2.2	3.6	2.1	...
	1997	14.2	3.4	-1.7	4.5	3.0	...
	1998	8.7	2.0	-0.8	4.0	1.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.1	3.7	-4.4	4.8	2.7	...
	1997	16.0	6.8	-2.5	8.8	6.8	...
	1998	12.9	4.3	-2.7	6.8	3.7	...
Return on Equity	1996	17.7	7.0	-10.5	6.3	7.2	...
	1997	48.0	20.3	-0.2	34.5	18.5	...
	1998	35.4	21.9	-5.1	20.6	21.9	...
Liabilities to Assets	1996	0.46	0.76	1.01	0.80	0.75	...
	1997	0.52	0.81	1.03	0.88	0.74	...
	1998	0.55	0.79	1.04	0.67	0.81	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				3.1	...	
	1997-98				3.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				61.7	38.3	
	1997				66.7	33.3	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	130						
<b>Net Profit Margin</b>	1996	6.3	1.2	-3.0	0.3	2.9	1.3
	1997	8.2	3.0	-1.3	1.8	3.3	1.1
	1998	9.1	1.8	-3.0	1.5	1.8	...
<b>Pretax Profit Margin</b>	1996	7.3	2.0	-2.7	0.4	3.7	1.5
	1997	9.3	3.6	-0.9	2.7	4.2	3.5
	1998	12.8	1.8	-2.5	3.4	1.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.3	3.0	-3.8	0.9	3.9	1.7
	1997	13.9	4.5	-1.9	2.0	6.9	5.9
	1998	18.4	1.5	-6.1	0.8	1.5	...
<b>Return on Equity</b>	1996	19.5	6.0	-4.4	4.0	6.1	...
	1997	25.8	12.1	0.8	7.3	14.5	...
	1998	37.2	15.7	-2.5	11.8	16.0	...
<b>Liabilities to Assets</b>	1996	0.41	0.70	0.96	0.75	0.65	0.89
	1997	0.40	0.72	0.94	0.81	0.66	0.73
	1998	0.57	0.83	1.21	0.91	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>		
	1996-97	6.8			6.0		
	1997-98	0.4			-5.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	60.0			40.0		
	1997	72.3			27.7		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	954						
<b>Net Profit Margin</b>	1996	10.7	5.6	0.6	5.7	5.0	2.3
	1997	10.9	5.4	0.7	5.8	5.1	2.1
	1998	11.3	5.3	0.5	5.4	5.1	3.2
<b>Pretax Profit Margin</b>	1996	13.8	6.9	1.3	7.1	6.7	2.4
	1997	13.6	6.9	1.0	7.2	6.5	3.5
	1998	14.4	6.7	1.0	6.8	6.7	3.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	15.0	7.6	1.4	7.2	8.3	3.5
	1997	14.8	7.6	1.3	7.8	7.5	3.4
	1998	14.2	7.1	0.9	7.0	7.2	3.7
<b>Return on Equity</b>	1996	22.9	11.0	3.8	10.2	12.7	8.5
	1997	22.3	11.6	3.4	11.4	11.8	11.2
	1998	20.7	11.1	2.4	10.0	12.3	14.1
<b>Liabilities to Assets</b>	1996	0.23	0.49	0.74	0.46	0.52	0.75
	1997	0.24	0.49	0.74	0.43	0.55	0.72
	1998	0.23	0.48	0.75	0.43	0.55	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>	1996-97				0.5		3.3
	1997-98				-0.9		2.5
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				79.5		20.5
	1997				79.0		21.0
	1998				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: 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 (1997):	171						
<b>Net Profit Margin</b>	1996	8.0	2.1	-2.6	1.6	2.7	0.1
	1997	8.3	1.2	-7.2	1.0	1.7	1.4
	1998	7.1	2.0	-5.4	2.2	2.0	1.6
<b>Pretax Profit Margin</b>	1996	9.3	2.5	-2.2	2.2	2.7	0.1
	1997	9.7	1.8	-6.1	1.6	2.0	1.4
	1998	8.6	2.4	-3.7	2.6	2.1	1.6
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	13.4	3.9	-3.6	2.7	4.2	0.1
	1997	7.5	2.7	-9.0	2.4	3.1	2.8
	1998	10.0	1.8	-6.7	1.8	2.2	1.2
<b>Return on Equity</b>	1996	24.4	9.4	-2.7	5.8	10.9	...
	1997	24.8	9.4	2.3	10.2	6.4	15.3
	1998	21.9	11.5	-2.5	6.9	11.8	14.2
<b>Liabilities to Assets</b>	1996	0.49	0.77	1.04	0.86	0.71	0.85
	1997	0.46	0.86	1.13	0.90	0.79	0.86
	1998	0.68	0.92	1.12	1.01	0.81	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>			
	1996-97	1.9		4.3			
	1997-98	-3.3		-3.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.6		34.4			
	1997	63.7		36.3			
	1998	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: 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 (1997):	550						
<b>Net Profit Margin</b>	1996	5.6	0.9	-4.8	0.4	2.1	...
	1997	5.7	0.9	-4.7	-0.7	2.9	...
	1998	7.6	1.6	-2.5	1.3	2.1	...
<b>Pretax Profit Margin</b>	1996	7.0	1.1	-4.6	0.7	2.4	...
	1997	6.7	1.0	-4.5	-0.3	3.8	...
	1998	8.6	1.6	-2.2	1.3	2.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	11.6	1.6	-7.2	0.2	5.3	...
	1997	11.0	1.7	-8.8	-0.8	6.0	...
	1998	14.4	3.5	-4.1	1.4	5.4	...
<b>Return on Equity</b>	1996	24.2	7.5	-5.2	5.7	11.3	...
	1997	23.2	7.7	-4.6	4.6	10.4	...
	1998	26.0	8.7	-1.8	5.4	20.0	...
<b>Liabilities to Assets</b>	1996	0.40	0.77	1.05	0.77	0.76	...
	1997	0.41	0.76	1.04	0.80	0.67	...
	1998	0.35	0.71	1.02	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>			
	1996-97	5.6		...			
	1997-98	4.4		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	56.6		43.4			
	1997	55.7		44.3			
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	326						
Net Profit Margin	1996	9.4	1.8	-4.9	2.7	0.8	...
	1997	7.3	1.8	-3.3	1.9	1.3	...
	1998	7.0	1.5	-4.5	0.8	2.7	...
Pretax Profit Margin	1996	11.2	1.6	-5.0	2.9	0.7	...
	1997	9.0	2.2	-3.3	2.9	1.6	...
	1998	8.9	1.7	-4.4	1.5	3.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.4	4.8	-7.2	5.0	2.6	...
	1997	19.0	4.4	-7.7	4.4	4.7	...
	1998	14.0	3.5	-10.2	1.5	5.9	...
Return on Equity	1996	47.9	21.9	-4.5	21.4	22.2	...
	1997	47.8	29.4	4.1	30.0	19.4	...
	1998	41.1	18.4	-3.7	19.7	15.6	...
Liabilities to Assets	1996	0.60	0.88	1.08	0.91	0.75	...
	1997	0.57	0.90	1.05	0.91	0.84	...
	1998	0.65	0.88	1.12	0.94	0.77	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				16.2	7.0	
	1997-98				9.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				59.5	40.5	
	1997				60.0	40.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	416						
<b>Net Profit Margin</b>	1996	8.3	2.7	-3.1	2.2	4.0	2.7
	1997	7.8	2.2	-3.4	1.9	2.9	0.3
	1998	10.5	3.1	-3.0	2.5	4.4	2.0
<b>Pretax Profit Margin</b>	1996	10.4	3.6	-2.9	2.9	4.4	3.2
	1997	9.2	2.8	-3.0	2.6	4.0	0.9
	1998	12.1	3.3	-2.5	2.7	5.1	2.2
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	13.2	4.2	-4.3	3.7	6.4	3.7
	1997	13.7	4.2	-4.5	3.6	5.0	1.8
	1998	15.8	4.8	-3.3	4.0	6.2	5.0
<b>Return on Equity</b>	1996	33.0	15.0	0.9	16.1	13.3	13.1
	1997	27.3	10.1	-5.2	10.5	9.1	4.6
	1998	28.7	13.0	-2.7	12.1	14.8	9.0
<b>Liabilities to Assets</b>	1996	0.38	0.69	0.91	0.76	0.63	0.70
	1997	0.43	0.76	0.98	0.78	0.68	0.81
	1998	0.40	0.70	0.94	0.77	0.54	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>			
	1996-97	13.1		-1.7			
	1997-98	7.6		-0.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	67.0		33.0			
	1997	62.8		37.2			
	1998	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: 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 (1997):	517						
<b>Net Profit Margin</b>	1996	6.6	1.3	-0.8	2.9	1.2	1.1
	1997	5.4	1.4	-1.0	1.2	1.4	1.2
	1998	7.7	2.8	0.3	3.4	2.6	1.2
<b>Pretax Profit Margin</b>	1996	8.4	1.9	-0.6	3.3	1.6	1.6
	1997	6.7	1.8	-0.9	1.3	2.0	1.5
	1998	9.6	3.3	0.3	4.1	3.2	1.7
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	20.0	6.2	-2.2	7.1	5.9	5.5
	1997	20.2	5.0	-2.3	2.7	6.7	7.6
	1998	23.9	9.3	0.8	7.5	12.0	8.3
<b>Return on Equity</b>	1996	43.9	20.8	6.1	20.0	21.4	21.5
	1997	46.9	19.2	4.0	15.9	21.6	23.5
	1998	41.5	21.8	9.4	18.0	24.0	22.3
<b>Liabilities to Assets</b>	1996	0.56	0.83	1.01	0.75	0.86	0.86
	1997	0.58	0.84	1.01	0.87	0.83	0.83
	1998	0.54	0.77	1.01	0.80	0.76	0.87
<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>	1996-97	17.2			10.6		
	1997-98	16.4			8.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.4	29.6	
	1997				68.7	31.3	
	1998				79.8	20.2	

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

SICE: 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 (1997):	541						
<b>Net Profit Margin</b>	1996	6.7	1.9	-1.6	1.7	1.9	1.5
	1997	7.4	2.2	-1.0	1.8	2.5	1.5
	1998	8.5	2.4	-1.2	2.7	2.2	1.5
<b>Pretax Profit Margin</b>	1996	8.5	2.4	-1.5	2.3	2.5	2.1
	1997	8.8	2.8	-0.9	2.3	3.3	1.9
	1998	10.4	2.9	-0.8	3.4	2.8	1.9
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	19.6	5.6	-4.1	4.1	7.5	7.7
	1997	24.6	7.3	-3.2	5.6	10.6	6.7
	1998	24.5	8.9	-2.9	7.1	12.0	9.6
<b>Return on Equity</b>	1996	40.3	17.6	2.4	14.0	22.9	25.9
	1997	44.8	25.5	6.1	21.1	29.1	29.5
	1998	61.7	31.5	10.7	30.4	31.8	32.3
<b>Liabilities to Assets</b>	1996	0.48	0.79	1.02	0.82	0.76	0.78
	1997	0.51	0.82	1.03	0.87	0.76	0.80
	1998	0.52	0.83	1.02	0.87	0.79	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>			
	1996-97	15.4		11.4			
	1997-98	11.6		7.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	67.8		32.2			
	1997	70.5		29.5			
	1998	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	16						
Net Profit Margin	1996	37.6	17.1	1.2	...	19.3	...
	1997	...	17.5	...	...	18.7	...
	1998	13.8	1.5	-7.8	1.2	...	...
Pretax Profit Margin	1996	45.4	32.6	7.0	...	34.8	...
	1997	50.6	21.6	5.3	...	34.5	...
	1998	...	17.2	...	...	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	13.9	5.2	2.3	...	4.5	...
	1997	31.9	6.7	3.0	...	7.7	...
	1998	...	...	...	16.2	...	...
Return on Equity	1996	...	11.9	...	...	11.2	...
	1997	...	13.0	...	...	12.2	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	0.26	0.50	0.77	...	0.52	...
	1997	0.16	0.49	0.79	...	0.51	...
	1998	...	0.60	...	0.57	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97			11.7		-3.0	
	1997-98			5.7		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1996			85.7		14.3	
	1997			84.2		15.8	
	1998			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: 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 (1997):	...						
<b>Net Profit Margin</b>	1996	...	8.4	...	...	...	25.4
	1997	...	7.5	...	5.5	11.5	19.7
	1998	...	3.3	...	3.3	...	...
<b>Pretax Profit Margin</b>	1996	...	9.1	...	...	...	47.2
	1997	...	10.0	...	7.6	15.7	39.1
	1998	...	3.7	...	3.3	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	20.5	...	...	...	34.4
	1997	...	19.0	...	21.7	9.5	18.6
	1998	...	9.0	...	4.3	...	...
<b>Return on Equity</b>	1996	...	23.2	...	...	...	13.8
	1997	...	17.1	...	...	14.5	17.2
	1998	...	14.7	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.61	...	...	...	0.40
	1997	...	0.53	...	0.52	0.53	0.41
	1998	...	0.61	...	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>		
	1996-97		19.3		1.3		
	1997-98		26.9		...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			90.9	9.1		
	1997			95.5	4.5		
	1998			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	38						
Net Profit Margin	1996	20.0	3.4	0.4	15.1	2.9	1.4
	1997	18.4	5.2	-1.8	25.6	2.0	2.0
	1998	5.8	2.3	-3.1	2.5	2.2	1.2
Pretax Profit Margin	1996	24.9	4.0	0.5	22.4	3.5	1.8
	1997	27.2	5.8	-1.7	27.8	2.8	3.2
	1998	10.7	2.6	-3.1	1.5	2.7	1.4
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.8	6.9	0.1	4.7	9.2	8.8
	1997	19.3	9.1	-0.6	15.8	5.9	7.0
	1998	14.0	6.1	-2.2	1.3	8.1	2.3
Return on Equity	1996	49.6	14.1	9.8	...	20.2	...
	1997	48.5	14.1	4.6	41.9	9.5	2.5
	1998	36.6	14.5	6.9	...	13.5	6.1
Liabilities to Assets	1996	0.44	0.73	1.01	0.82	0.73	0.80
	1997	0.39	0.69	0.95	0.81	0.67	0.58
	1998	0.54	0.83	0.97	0.84	0.83	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				2.3	28.2	
	1997-98				3.9	-5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				72.2	27.8	
	1997				75.0	25.0	
	1998				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: 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 (1997):	89						
<b>Net Profit Margin</b>	1996	12.0	3.1	-1.6	3.7	1.8	...
	1997	9.9	2.9	-2.5	2.5	3.2	...
	1998	6.0	1.4	-3.0	0.6	1.8	...
<b>Pretax Profit Margin</b>	1996	14.2	4.7	-1.0	4.7	4.4	...
	1997	10.9	4.0	-2.1	2.8	4.4	...
	1998	8.9	2.1	-2.5	1.8	2.2	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.9	4.5	-1.3	3.8	4.8	...
	1997	11.5	3.0	-2.2	3.1	3.0	...
	1998	12.6	2.4	-2.8	1.1	3.8	...
<b>Return on Equity</b>	1996	35.2	14.3	0.5	12.1	23.8	...
	1997	33.5	11.9	3.1	10.9	16.9	...
	1998	32.9	12.3	2.2	12.0	13.7	...
<b>Liabilities to Assets</b>	1996	0.46	0.71	0.96	0.70	0.71	...
	1997	0.54	0.84	1.04	0.87	0.83	...
	1998	0.58	0.90	1.04	0.90	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>			
	1996-97	14.9		-11.7			
	1997-98	32.8		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	69.1		30.9			
	1997	68.1		31.9			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	676						
<b>Net Profit Margin</b>	1996	10.9	2.3	-2.0	1.8	2.9	1.4
	1997	12.0	2.8	-2.0	2.9	2.8	1.1
	1998	12.2	4.0	-1.1	4.7	2.7	1.9
<b>Pretax Profit Margin</b>	1996	13.8	2.7	-2.0	1.9	3.2	2.6
	1997	15.3	3.8	-1.7	4.5	3.7	2.0
	1998	16.7	4.8	-0.6	5.6	3.6	2.2
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.1	2.6	-1.7	1.5	5.5	3.3
	1997	13.0	3.4	-1.8	2.8	4.4	3.4
	1998	14.8	4.4	-0.4	3.5	6.0	5.8
<b>Return on Equity</b>	1996	31.3	12.6	0.8	8.8	20.7	17.9
	1997	30.6	11.4	-1.1	7.7	16.0	12.3
	1998	34.7	15.0	1.5	13.3	16.0	15.1
<b>Liabilities to Assets</b>	1996	0.56	0.88	1.04	0.94	0.84	0.82
	1997	0.57	0.88	1.02	0.93	0.80	0.79
	1998	0.54	0.88	1.01	0.93	0.78	0.78
		<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>	1996-97	7.5			7.9		
	1997-98	10.7			8.9		
		<b>Profit</b>		<b>Loss</b>			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996	66.7		33.3			
	1997	66.5		33.5			
	1998	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: 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 (1997):	196						
<b>Net Profit Margin</b>	1996	9.4	3.0	-2.9	3.1	3.0	1.9
	1997	9.9	4.2	-1.1	2.8	4.6	2.8
	1998	9.3	4.2	-1.2	4.2	4.2	4.9
<b>Pretax Profit Margin</b>	1996	11.4	3.5	-2.6	3.8	3.5	1.9
	1997	11.8	5.1	-1.0	4.4	5.5	4.0
	1998	12.0	4.8	-1.1	4.2	5.2	6.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	15.3	4.6	-4.1	3.9	5.2	3.3
	1997	17.7	6.9	-1.9	2.1	8.5	4.0
	1998	15.9	6.2	-1.4	5.5	7.2	6.9
<b>Return on Equity</b>	1996	28.9	12.1	1.7	13.1	11.6	0.1
	1997	32.1	15.0	3.9	15.9	14.9	8.2
	1998	27.6	13.1	2.4	13.1	12.9	15.8
<b>Liabilities to Assets</b>	1996	0.41	0.67	1.01	0.71	0.66	0.70
	1997	0.38	0.66	1.00	0.82	0.60	0.80
	1998	0.30	0.64	0.92	0.61	0.65	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>		
	1996-97	10.8			-0.9		
	1997-98	6.0			0.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	68.2			31.8		
	1997	71.1			28.9		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	52						
<b>Net Profit Margin</b>	1996	16.0	5.6	-5.6	3.9	6.4	3.3
	1997	15.6	5.8	-2.2	3.5	6.2	2.7
	1998	12.9	4.2	-12.9	3.7	4.5	2.2
<b>Pretax Profit Margin</b>	1996	23.0	7.6	-3.8	7.6	7.5	4.0
	1997	23.2	5.8	-1.9	2.0	6.2	4.3
	1998	19.3	5.4	-12.9	3.7	6.0	3.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	25.9	10.0	-2.1	6.1	13.0	6.1
	1997	22.2	5.8	-2.4	2.8	6.1	9.0
	1998	12.3	2.5	-7.0	1.9	3.2	5.6
<b>Return on Equity</b>	1996	44.8	20.2	7.9	18.2	22.3	31.7
	1997	22.8	6.8	-1.7	6.8	6.5	12.8
	1998	17.7	6.7	-1.6	6.3	7.4	6.4
<b>Liabilities to Assets</b>	1996	0.29	0.63	0.94	0.80	0.57	0.73
	1997	0.28	0.46	0.92	0.35	0.73	0.59
	1998	0.23	0.58	1.01	0.38	0.68	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>	1996-97				13.1	6.6	
	1997-98				3.9	12.5	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.9	24.1	
	1997				68.7	31.3	
	1998				57.8	42.2	

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

## SICE: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	...	3.9	...	...	...	...
	1997	...	0.7	...	0.5	...	...
	1998	...	...	...	...	...	...
Pretax Profit Margin	1996	...	9.5	...	...	...	...
	1997	...	1.0	...	1.0	...	...
	1998	...	...	...	...	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	...	12.3	...	5.0	...	...
	1997	...	7.5	...	4.8	...	...
	1998	...	...	...	...	...	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	24.7	...	...	...	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	...	0.71	...	...	...	...
	1997	...	0.73	...	0.85	...	...
	1998	...	...	...	...	...	...
<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>		
	1996-97		42.5		5.1		
	1997-98		...		...		
Distribution of Firms by profit and loss - Pretax Profit (%)			<b>Profit</b>		<b>Loss</b>		
	1996		85.7		14.3		
	1997		64.3		35.7		
	1998		...		...		

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	257						
Net Profit Margin	1996	13.3	6.9	1.8	6.1	7.0	8.0
	1997	13.8	6.9	0.8	7.0	6.8	3.9
	1998	14.7	6.0	0.3	7.2	5.6	2.8
Pretax Profit Margin	1996	16.9	8.0	2.2	7.0	8.6	11.0
	1997	17.1	8.6	1.4	8.8	8.4	5.5
	1998	19.1	8.1	0.6	9.0	8.0	8.9
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	17.4	8.7	1.8	6.4	10.5	7.1
	1997	18.4	7.5	1.1	6.4	8.0	3.5
	1998	19.5	7.1	0.6	6.5	8.2	5.4
Return on Equity	1996	31.0	15.4	5.2	12.7	16.4	19.2
	1997	26.3	12.9	3.3	11.2	14.3	9.5
	1998	32.6	13.9	1.1	13.2	14.3	10.4
Liabilities to Assets	1996	0.33	0.61	0.87	0.64	0.61	0.76
	1997	0.30	0.56	0.81	0.56	0.57	0.87
	1998	0.32	0.59	0.83	0.56	0.60	0.83
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	366						
Net Profit Margin	1996	11.2	3.2	-3.1	2.0	4.5	1.8
	1997	11.0	3.0	-2.1	2.5	3.3	2.8
	1998	10.9	3.0	-2.3	3.0	2.7	2.3
Pretax Profit Margin	1996	14.6	4.4	-2.6	2.4	5.4	2.1
	1997	14.3	4.0	-1.8	3.7	4.3	3.1
	1998	13.3	4.0	-1.8	3.5	4.3	2.7
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	22.4	8.4	-5.6	4.3	12.2	5.4
	1997	24.6	9.6	-5.5	8.5	10.0	3.9
	1998	23.1	7.4	-4.6	5.8	9.3	4.9
Return on Equity	1996	51.7	17.9	5.5	18.4	17.8	22.2
	1997	54.3	23.6	8.3	27.7	16.4	10.2
	1998	49.2	14.0	0.8	8.7	17.2	28.6
Liabilities to Assets	1996	0.47	0.76	1.03	0.86	0.69	0.88
	1997	0.46	0.77	1.03	0.81	0.73	0.78
	1998	0.42	0.79	1.03	0.83	0.72	0.90
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			24.9	19.7		
	1997-98			18.3	9.2		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			68.5	31.5		
	1997			67.1	32.9		
	1998			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: 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 (1997):	113						
Net Profit Margin	1996	7.8	2.6	-4.5	1.5	3.2	2.4
	1997	7.9	1.9	-4.1	0.7	4.5	2.3
	1998	6.9	2.8	-4.8	2.0	3.1	...
Pretax Profit Margin	1996	9.3	3.6	-4.4	2.4	4.6	3.0
	1997	9.2	2.7	-3.5	1.7	5.1	3.0
	1998	11.1	3.6	-4.5	3.2	4.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	17.9	4.1	-9.1	2.4	8.3	13.0
	1997	20.0	3.1	-7.7	1.3	7.5	11.7
	1998	20.9	7.4	-6.4	3.1	10.4	...
Return on Equity	1996	39.8	16.3	3.3	14.4	24.2	...
	1997	46.5	14.3	-0.8	12.0	14.3	...
	1998	37.7	17.8	6.3	12.8	20.8	...
Liabilities to Assets	1996	0.46	0.80	1.13	0.81	0.78	0.86
	1997	0.53	0.86	1.05	0.99	0.72	...
	1998	0.35	0.61	0.92	0.77	0.59	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				26.8	25.7	
	1997-98				15.0	23.6	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				61.5	38.5	
	1997				64.2	35.8	
	1998				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: 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 (1997):	218						
<b>Net Profit Margin</b>	1996	3.6	0.7	-2.4	0.7	0.4	...
	1997	4.5	0.4	-3.0	0.5	0.4	...
	1998	7.1	1.9	-2.1	2.5	1.9	...
<b>Pretax Profit Margin</b>	1996	4.6	0.7	-2.4	1.0	0.4	...
	1997	5.4	0.3	-3.2	-0.3	0.4	...
	1998	7.9	2.4	-1.8	2.5	2.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.0	2.6	-6.3	2.6	1.9	...
	1997	18.2	1.7	-8.5	1.4	1.9	...
	1998	25.2	7.1	-5.4	5.7	7.5	...
<b>Return on Equity</b>	1996	40.4	20.0	-0.3	14.4	24.0	...
	1997	37.5	10.8	-6.0	11.5	10.1	...
	1998	38.8	15.4	-4.0	13.3	16.0	...
<b>Liabilities to Assets</b>	1996	0.62	0.97	1.15	1.01	0.90	...
	1997	0.59	0.95	1.13	0.98	0.89	...
	1998	0.55	0.78	1.01	0.84	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>		
	1996-97	6.9			...		
	1997-98	1.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	56.6		43.4			
	1997	55.2		44.8			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	856						
<b>Net Profit Margin</b>	1996	5.3	1.6	-1.2	1.8	1.2	1.1
	1997	6.3	2.0	-0.8	2.2	1.8	1.1
	1998	7.0	2.4	-0.6	2.9	1.8	1.6
<b>Pretax Profit Margin</b>	1996	6.1	1.9	-1.1	2.2	1.5	1.9
	1997	7.8	2.5	-0.4	3.1	2.1	1.4
	1998	8.6	2.9	-0.3	4.0	2.3	1.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	22.5	7.4	-4.4	8.0	7.0	5.7
	1997	25.5	9.9	-2.2	10.7	8.5	5.8
	1998	30.6	11.2	-1.8	12.7	10.2	9.5
<b>Return on Equity</b>	1996	42.9	20.4	4.3	20.9	19.4	22.1
	1997	50.0	22.6	6.2	22.6	22.5	15.6
	1998	53.2	28.7	7.3	33.3	24.5	12.7
<b>Liabilities to Assets</b>	1996	0.53	0.80	1.03	0.83	0.75	0.72
	1997	0.53	0.81	1.02	0.84	0.76	0.69
	1998	0.52	0.79	1.01	0.84	0.73	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>	1996-97				13.2	-6.9	
	1997-98				10.3	17.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996				66.5	33.5	
	1997				73.8	26.2	
	1998				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: 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 (1997):	66						
<b>Net Profit Margin</b>	1996	21.7	6.0	-5.9	7.3	5.9	7.0
	1997	19.6	5.1	-4.3	6.3	5.1	2.7
	1998	19.4	7.3	-7.7	6.1	7.9	...
<b>Pretax Profit Margin</b>	1996	24.8	7.7	-0.7	7.3	9.2	9.3
	1997	21.7	8.0	-2.0	6.8	8.0	3.5
	1998	22.5	9.1	-6.5	6.3	9.2	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	13.2	4.7	0.1	4.3	4.8	7.1
	1997	10.1	3.5	-0.9	3.7	3.5	1.9
	1998	19.3	4.4	-1.2	4.5	4.4	...
<b>Return on Equity</b>	1996	29.5	13.6	1.0	13.3	18.9	11.1
	1997	26.8	11.8	-3.5	24.4	9.3	7.9
	1998	39.8	16.8	3.4	10.5	17.6	...
<b>Liabilities to Assets</b>	1996	0.57	0.75	0.97	0.75	0.72	0.53
	1997	0.54	0.76	0.96	0.73	0.81	0.70
	1998	0.69	0.81	0.98	0.84	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>			
	1996-97	5.1		2.1			
	1997-98	0.6		7.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	75.7		24.3			
	1997	69.2		30.8			
	1998	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: 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 (1997):	96						
Net Profit Margin	1996	10.4	6.1	2.0	4.0	7.3	0.9
	1997	7.4	3.0	-1.5	4.3	2.3	1.7
	1998	7.5	2.8	-2.4	4.8	2.5	...
Pretax Profit Margin	1996	11.9	6.3	2.0	4.7	7.7	0.9
	1997	8.6	3.0	-1.5	4.4	2.3	1.9
	1998	8.7	3.3	-1.5	6.3	2.8	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	8.2	3.3	1.2	2.1	4.0	3.2
	1997	7.2	1.7	-1.4	3.3	1.2	4.9
	1998	7.9	2.1	-0.8	4.8	1.3	...
Return on Equity	1996	13.0	4.9	1.6	2.2	5.7	21.1
	1997	8.8	2.9	-1.1	3.2	1.9	22.3
	1998	7.5	2.3	-0.8	2.8	1.8	...
Liabilities to Assets	1996	0.08	0.19	0.79	0.39	0.18	0.90
	1997	0.09	0.22	0.71	0.24	0.19	0.75
	1998	0.09	0.17	0.63	0.16	0.18	...
<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	1996-97	15.4		12.3			
	1997-98	7.1		57.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			82.9	17.1		
	1997			67.6	32.4		
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	110						
Net Profit Margin	1996	5.7	0.7	-9.6	-0.6	2.6	...
	1997	9.9	2.8	-4.1	3.0	2.3	...
	1998	8.6	3.1	-1.9	3.0	3.2	...
Pretax Profit Margin	1996	7.4	0.7	-9.6	-0.6	3.3	...
	1997	12.7	2.9	-2.9	3.5	2.8	...
	1998	10.1	3.7	-1.3	2.9	4.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.8	0.6	-13.9	-0.1	5.9	...
	1997	14.5	3.6	-4.2	2.8	5.5	...
	1998	18.9	6.2	-3.8	3.7	12.1	...
Return on Equity	1996	28.4	10.7	-1.4	7.1	11.4	...
	1997	32.2	14.4	3.1	11.6	18.9	...
	1998	36.3	18.4	2.9	13.0	20.3	...
Liabilities to Assets	1996	0.54	0.82	1.08	0.87	0.74	...
	1997	0.53	0.83	1.10	0.84	0.78	...
	1998	0.51	0.81	1.02	0.87	0.74	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.9	...	
	1997-98				14.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				52.5	47.5	
	1997				65.8	34.2	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	883						
Net Profit Margin	1996	8.2	1.4	-4.3	1.1	2.9	4.1
	1997	8.8	2.7	-2.1	2.1	3.4	4.3
	1998	9.3	3.4	-1.4	2.8	4.2	2.2
Pretax Profit Margin	1996	10.5	2.1	-3.6	1.4	3.3	4.4
	1997	10.9	3.6	-1.4	2.7	4.5	4.3
	1998	11.7	4.4	-0.9	3.7	5.2	2.9
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	14.1	2.6	-7.5	1.6	5.7	6.5
	1997	16.9	5.9	-3.1	5.0	6.9	6.7
	1998	20.1	7.5	-2.3	6.5	8.4	5.2
Return on Equity	1996	30.1	11.1	-4.5	10.0	12.2	10.4
	1997	36.3	16.7	1.9	14.7	17.8	16.2
	1998	44.1	20.7	2.8	17.8	21.1	19.3
Liabilities to Assets	1996	0.41	0.71	0.97	0.74	0.65	0.69
	1997	0.44	0.74	0.98	0.78	0.71	0.63
	1998	0.48	0.74	0.97	0.75	0.74	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	1996-97				7.0	-0.4	
	1997-98				16.3	8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				60.8	39.2	
	1997				69.7	30.3	
	1998				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: 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 (1997):	416						
Net Profit Margin	1996	4.8	0.7	-5.1	-0.3	1.0	0.3
	1997	5.7	1.6	-1.3	2.0	1.3	0.4
	1998	9.5	2.3	-1.2	3.6	1.7	0.3
Pretax Profit Margin	1996	6.1	0.8	-5.1	0.4	1.3	0.5
	1997	7.4	2.1	-0.9	2.8	1.7	0.6
	1998	12.1	3.0	-0.6	5.3	2.2	0.3
Gross Profit Margin	1996	30.8	17.5	8.8	26.9	13.4	4.4
	1997	36.9	21.1	9.3	32.0	13.2	5.2
	1998	38.7	19.0	9.0	35.9	12.9	3.4
Pretax Profit to Assets	1996	10.7	1.2	-6.0	0.1	5.5	6.0
	1997	12.2	3.7	-3.1	3.0	4.4	8.1
	1998	12.9	4.4	-1.3	3.3	5.5	3.1
Return on Equity	1996	21.3	6.9	-3.7	4.3	9.8	8.7
	1997	25.8	10.5	0.2	6.7	13.1	15.1
	1998	31.6	11.2	3.2	7.9	12.7	8.2
Liabilities to Assets	1996	0.35	0.69	0.96	0.74	0.64	0.63
	1997	0.39	0.71	0.95	0.71	0.71	0.62
	1998	0.29	0.67	0.94	0.65	0.67	0.67
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	8.2		11.0			
	1997-98	17.2		13.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	59.2		40.8			
	1997	70.6		29.4			
	1998	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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	92						
Net Profit Margin	1996	5.0	1.1	-0.6	2.1	0.8	0.9
	1997	6.0	1.5	-0.6	4.7	1.2	0.9
	1998	7.2	1.7	-1.4	1.4	1.7	0.5
Pretax Profit Margin	1996	6.3	1.6	-0.3	3.8	1.2	1.1
	1997	7.2	1.8	-0.2	7.0	1.6	1.1
	1998	8.7	1.9	-1.4	1.2	2.0	0.7
Gross Profit Margin	1996	34.6	16.0	7.1	34.6	14.2	8.3
	1997	21.3	13.6	8.7	14.2	13.0	6.5
	1998	26.8	15.3	8.8	15.6	15.3	5.3
Pretax Profit to Assets	1996	12.5	3.5	-1.1	3.5	3.7	6.7
	1997	13.6	4.1	-3.4	3.3	4.8	9.2
	1998	17.7	6.0	-2.0	3.7	6.8	4.1
Return on Equity	1996	28.4	7.5	0.6	2.6	11.6	15.2
	1997	29.8	12.0	2.4	4.2	14.6	16.0
	1998	40.8	12.6	1.5	9.5	16.7	11.4
Liabilities to Assets	1996	0.41	0.72	1.00	0.61	0.73	0.74
	1997	0.32	0.65	0.94	0.50	0.76	0.71
	1998	0.44	0.66	0.94	0.64	0.72	0.69
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				3.2	14.2	
	1997-98				9.2	-3.4	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				75.2	24.8	
	1997				75.9	24.1	
	1998				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: 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 (1997):	332						
Net Profit Margin	1996	3.8	0.7	-3.1	0.6	0.7	1.7
	1997	4.4	1.2	-1.7	0.1	1.9	1.2
	1998	5.7	1.9	-0.6	1.2	2.2	2.0
Pretax Profit Margin	1996	4.7	0.7	-2.7	0.7	0.8	2.3
	1997	5.4	1.4	-1.2	0.5	2.3	1.5
	1998	7.0	2.4	-0.5	1.7	2.7	2.4
Gross Profit Margin	1996	43.1	29.0	19.1	37.7	26.3	18.0
	1997	43.0	27.9	17.8	40.3	24.7	15.0
	1998	41.1	28.2	18.2	36.8	26.1	16.2
Pretax Profit to Assets	1996	10.9	1.9	-8.5	1.4	2.4	5.8
	1997	12.1	2.9	-3.8	0.4	5.4	6.5
	1998	14.9	4.9	-1.2	2.2	7.9	8.2
Return on Equity	1996	23.1	9.4	-2.4	6.1	11.4	14.1
	1997	27.3	11.0	-2.6	4.1	13.9	15.6
	1998	32.3	12.4	1.3	9.2	13.3	17.5
Liabilities to Assets	1996	0.50	0.82	1.02	0.83	0.79	0.73
	1997	0.51	0.81	1.01	0.85	0.78	0.60
	1998	0.45	0.77	0.96	0.85	0.73	0.66
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					1996-97	4.4 1.1	
					1997-98	9.2 5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	61.7 38.3	
					1997	62.3 37.7	
					1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,658						
<b>Net Profit Margin</b>	1996	7.0	1.7	-1.3	2.0	1.5	1.1
	1997	7.2	2.2	-0.9	1.8	2.4	1.1
	1998	8.2	3.0	-0.3	3.0	3.0	1.3
<b>Pretax Profit Margin</b>	1996	8.5	2.3	-1.1	2.8	1.9	1.3
	1997	8.9	2.8	-0.7	2.3	3.0	1.4
	1998	9.9	3.8	0.1	4.0	3.8	1.7
<b>Gross Profit Margin</b>	1996	38.2	22.7	12.2	33.5	17.5	12.5
	1997	40.5	23.9	12.5	35.8	19.2	12.9
	1998	43.2	26.9	14.0	40.4	21.0	13.5
<b>Pretax Profit to Assets</b>	1996	13.7	4.6	-2.4	3.4	5.4	5.8
	1997	15.4	5.7	-1.4	2.9	7.2	5.9
	1998	17.7	7.8	0.2	4.8	9.6	7.7
<b>Return on Equity</b>	1996	24.2	9.8	-0.3	6.9	11.7	13.9
	1997	26.2	11.3	0.3	7.0	14.1	12.4
	1998	29.8	13.9	1.9	7.2	15.9	16.7
<b>Liabilities to Assets</b>	1996	0.27	0.59	0.87	0.56	0.61	0.72
	1997	0.29	0.60	0.87	0.61	0.60	0.68
	1998	0.28	0.56	0.83	0.57	0.55	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>	1996-97				7.1	6.0	
	1997-98				-0.9	-2.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				70.5	29.5	
	1997				72.5	27.5	
	1998				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: 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%			
<b>Number of firms (1997):</b>	213						
<b>Net Profit Margin</b>	1996	3.1	0.5	-1.6	0.8	0.5	0.5
	1997	4.1	0.8	-1.9	1.7	0.3	1.0
	1998	3.4	0.6	-2.5	0.6	0.6	1.5
<b>Pretax Profit Margin</b>	1996	4.6	0.6	-1.6	1.0	0.5	0.7
	1997	5.0	1.1	-1.9	2.0	0.4	1.3
	1998	4.3	0.8	-2.3	0.5	0.9	1.9
<b>Gross Profit Margin</b>	1996	30.8	20.8	14.6	22.0	20.6	15.0
	1997	29.4	19.3	14.0	18.5	20.4	21.1
	1998	28.0	19.8	14.4	20.1	19.1	20.8
<b>Pretax Profit to Assets</b>	1996	14.7	2.6	-7.4	3.3	1.5	2.9
	1997	22.0	3.2	-11.9	7.4	2.0	4.5
	1998	17.1	2.5	-11.1	1.8	2.6	6.1
<b>Return on Equity</b>	1996	32.3	9.1	-2.2	24.3	5.9	7.7
	1997	36.7	12.1	-4.2	25.2	8.1	14.4
	1998	32.2	15.4	-0.6	23.1	12.3	15.8
<b>Liabilities to Assets</b>	1996	0.52	0.83	1.07	0.92	0.74	0.70
	1997	0.41	0.80	1.04	0.89	0.71	0.69
	1998	0.43	0.78	1.09	0.89	0.73	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>		
	1996-97	2.1			3.2		
	1997-98	-1.8			-0.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	63.0			37.0		
	1997	63.3			36.7		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	137						
Net Profit Margin	1996	2.2	0.4	-3.0	-1.3	0.5	0.2
	1997	2.9	0.3	-3.9	-0.5	0.4	0.3
	1998	5.3	1.2	-1.2	0.7	1.3	0.8
Pretax Profit Margin	1996	2.8	0.5	-2.6	-1.2	0.5	0.3
	1997	3.2	0.3	-3.9	-0.6	0.5	0.5
	1998	6.3	1.5	-1.2	1.2	1.6	1.1
Gross Profit Margin	1996	32.0	23.5	14.8	29.7	17.6	10.3
	1997	36.5	23.4	14.4	32.5	18.7	8.1
	1998	36.9	24.8	16.1	34.2	21.6	7.4
Pretax Profit to Assets	1996	10.7	1.9	-6.8	-2.5	2.8	1.2
	1997	12.8	1.2	-14.3	-2.3	2.4	1.7
	1998	19.7	5.6	-4.4	3.6	6.4	5.9
Return on Equity	1996	20.2	11.8	3.8	14.3	11.7	8.2
	1997	36.3	14.3	1.9	16.3	11.9	9.9
	1998	46.7	22.2	3.8	10.7	26.4	11.1
Liabilities to Assets	1996	0.61	0.92	1.10	0.95	0.81	0.90
	1997	0.65	0.89	1.17	1.03	0.87	0.83
	1998	0.54	0.77	0.99	0.81	0.77	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.5	-1.1	
	1997-98				7.2	2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				62.0	38.0	
	1997				59.5	40.5	
	1998				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: 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
Number of firms (1997):	328	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.8	0.9	-1.3	0.9	0.9	0.7
	1997	4.2	0.7	-2.1	0.9	0.6	1.9
	1998	5.0	1.0	-1.1	1.4	0.6	1.6
Pretax Profit Margin	1996	6.1	1.2	-1.2	1.2	1.2	0.9
	1997	5.4	1.0	-1.9	1.4	0.8	2.5
	1998	6.3	1.4	-0.8	2.1	0.8	2.1
Gross Profit Margin	1996	36.8	20.1	12.2	25.2	15.2	17.2
	1997	43.4	22.2	13.4	27.4	16.8	14.1
	1998	39.9	23.8	12.5	30.9	16.9	13.9
Pretax Profit to Assets	1996	17.7	6.3	-4.8	4.4	6.8	5.5
	1997	15.0	3.9	-8.7	2.9	4.6	8.0
	1998	18.4	5.7	-4.0	5.7	5.7	7.4
Return on Equity	1996	32.5	14.0	3.1	12.8	14.9	13.4
	1997	32.6	13.5	-2.0	13.7	10.9	23.2
	1998	37.2	16.8	1.1	16.7	18.3	23.7
Liabilities to Assets	1996	0.42	0.75	0.98	0.78	0.68	0.75
	1997	0.39	0.79	1.01	0.81	0.76	0.65
	1998	0.35	0.71	0.98	0.72	0.67	0.81
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		-0.5	9.2			
1997-98		3.9	5.9				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		66.2	33.8			
	1997		62.8	37.2			
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	72						
<b>Net Profit Margin</b>	1996	6.8	0.9	-1.6	2.4	0.8	0.1
	1997	5.9	0.7	-0.4	6.3	0.6	0.7
	1998	5.6	1.5	0.4	5.6	1.0	0.6
<b>Pretax Profit Margin</b>	1996	6.6	1.0	-1.5	0.5	1.0	0.1
	1997	6.9	0.9	-0.4	6.3	0.6	0.9
	1998	7.0	2.1	0.5	7.0	1.5	0.8
<b>Gross Profit Margin</b>	1996	27.0	13.0	7.8	22.5	10.4	9.6
	1997	22.8	12.2	8.2	35.2	9.8	8.2
	1998	25.3	13.1	10.3	29.7	11.6	8.7
<b>Pretax Profit to Assets</b>	1996	17.3	4.0	-3.9	2.5	6.0	1.3
	1997	16.4	4.1	-1.1	9.6	3.5	4.5
	1998	22.1	7.2	2.4	7.0	7.4	4.9
<b>Return on Equity</b>	1996	22.7	12.6	-3.6	5.3	14.7	7.7
	1997	35.3	16.1	0.7	15.4	16.8	9.3
	1998	42.1	14.9	5.0	14.9	14.9	14.3
<b>Liabilities to Assets</b>	1996	0.30	0.73	0.99	0.63	0.74	0.71
	1997	0.40	0.69	0.97	0.62	0.76	0.71
	1998	0.32	0.59	0.84	0.47	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>	1996-97					9.8	
	1997-98					10.1	
						13.1	
						2.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>							
	1996			<b>Profit</b>		<b>Loss</b>	
	1997			67.9		32.1	
	1998			72.7		27.3	
				91.4		8.6	

(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: 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 (1997):	421						
<b>Net Profit Margin</b>	1996	4.0	0.7	-1.6	1.1	0.4	0.8
	1997	2.9	0.3	-2.7	0.6	0.3	0.6
	1998	2.8	0.5	-1.7	-0.5	0.6	0.8
<b>Pretax Profit Margin</b>	1996	4.9	0.7	-1.5	1.4	0.4	1.0
	1997	3.4	0.4	-2.6	0.9	0.4	0.7
	1998	3.3	0.7	-1.3	0.4	0.7	1.0
<b>Gross Profit Margin</b>	1996	28.6	14.1	8.8	27.1	11.6	9.7
	1997	28.0	15.7	9.1	26.5	12.9	10.1
	1998	23.8	13.7	9.2	18.6	13.4	9.0
<b>Pretax Profit to Assets</b>	1996	16.0	3.1	-5.9	2.6	4.1	5.5
	1997	11.1	1.9	-8.0	1.1	2.2	4.7
	1998	12.7	2.1	-7.9	-2.2	3.9	5.9
<b>Return on Equity</b>	1996	32.0	12.2	1.5	15.4	10.7	11.4
	1997	31.2	10.6	-3.6	10.7	9.3	13.1
	1998	35.9	15.6	2.0	13.1	16.5	15.7
<b>Liabilities to Assets</b>	1996	0.35	0.74	1.03	0.82	0.70	0.71
	1997	0.41	0.81	1.04	0.82	0.81	0.72
	1998	0.49	0.85	1.05	0.88	0.84	0.67
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	5.4		2.3			
	1997-98	12.5		9.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	66.3		33.7			
	1997	60.4		39.6			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	404						
Net Profit Margin	1996	3.1	0.6	-1.9	-1.0	0.8	0.9
	1997	2.9	0.7	-1.5	0.4	0.8	0.9
	1998	4.0	1.0	-1.0	1.0	1.2	1.0
Pretax Profit Margin	1996	3.8	0.8	-1.8	-0.7	0.9	1.0
	1997	3.6	0.9	-1.4	0.5	1.0	1.1
	1998	4.8	1.3	-0.8	1.3	1.4	1.3
Gross Profit Margin	1996	26.0	18.3	12.1	19.8	18.0	12.1
	1997	25.7	17.7	11.4	23.6	16.9	13.2
	1998	26.6	17.5	11.8	23.7	16.2	12.5
Pretax Profit to Assets	1996	12.8	2.9	-7.4	-1.5	4.8	6.3
	1997	13.5	3.4	-4.7	1.5	4.9	6.0
	1998	14.1	4.3	-3.1	2.2	5.2	7.0
Return on Equity	1996	26.0	10.7	-1.0	3.6	11.9	15.6
	1997	30.4	11.1	-0.5	6.2	12.0	14.0
	1998	34.5	11.8	2.7	9.5	11.8	15.9
Liabilities to Assets	1996	0.48	0.79	1.00	0.85	0.77	0.76
	1997	0.46	0.78	1.00	0.87	0.73	0.76
	1998	0.43	0.79	1.01	0.94	0.73	0.72
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		0.8	3.6			
1997-98		10.8	10.7				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		66.1	33.9			
	1997		67.9	32.1			
	1998		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: 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 (1997):	273						
<b>Net Profit Margin</b>	1996	2.4	0.5	-1.3	-0.4	0.7	0.7
	1997	2.2	0.4	-1.0	-0.4	0.5	0.6
	1998	2.5	0.7	-0.9	0.7	0.7	0.9
<b>Pretax Profit Margin</b>	1996	3.2	0.7	-1.1	0.2	0.7	0.9
	1997	2.8	0.5	-0.9	-0.4	0.5	0.8
	1998	3.1	0.8	-0.7	0.9	0.7	1.1
<b>Gross Profit Margin</b>	1996	28.1	17.7	10.1	25.1	15.0	8.8
	1997	28.3	16.8	9.7	28.0	15.3	8.4
	1998	26.4	16.0	10.0	28.3	14.4	10.1
<b>Pretax Profit to Assets</b>	1996	11.8	2.8	-6.7	-2.0	4.0	5.8
	1997	11.9	2.6	-5.6	-2.3	4.1	3.8
	1998	13.1	4.5	-4.2	3.2	5.3	6.5
<b>Return on Equity</b>	1996	27.2	10.3	-3.5	2.6	12.8	16.9
	1997	32.0	11.3	1.8	5.1	12.5	12.9
	1998	33.5	16.2	-2.8	7.4	18.2	22.2
<b>Liabilities to Assets</b>	1996	0.45	0.80	1.02	0.85	0.79	0.79
	1997	0.45	0.85	1.04	0.94	0.82	0.76
	1998	0.40	0.80	1.03	0.97	0.79	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>			
	1996-97	6.6		17.5			
	1997-98	5.4		5.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	64.2		35.8			
	1997	61.9		38.1			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,382						
Net Profit Margin	1996	3.5	0.7	-2.1	0.3	0.9	0.8
	1997	3.7	0.8	-1.6	0.5	0.9	0.8
	1998	4.3	1.1	-1.1	0.9	1.2	1.0
Pretax Profit Margin	1996	4.6	0.9	-1.8	0.4	1.1	1.1
	1997	4.7	1.1	-1.3	0.8	1.1	1.1
	1998	5.4	1.3	-0.9	1.2	1.4	1.2
Gross Profit Margin	1996	38.3	22.7	13.9	31.7	19.3	14.0
	1997	36.5	22.3	13.3	29.4	19.3	14.7
	1998	37.7	22.4	13.6	31.8	19.6	14.3
Pretax Profit to Assets	1996	14.1	3.0	-5.9	0.6	4.0	3.9
	1997	14.6	3.3	-4.8	1.4	4.5	4.5
	1998	15.8	4.7	-2.9	3.5	5.2	6.0
Return on Equity	1996	27.6	11.1	-0.8	8.0	13.1	10.6
	1997	36.0	14.4	1.3	11.0	16.7	12.0
	1998	37.2	16.2	3.9	11.5	17.7	13.6
Liabilities to Assets	1996	0.48	0.83	1.03	0.90	0.79	0.75
	1997	0.51	0.85	1.05	0.95	0.82	0.74
	1998	0.53	0.83	1.03	0.91	0.79	0.73
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		6.7	5.6			
1997-98		8.6	5.6				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		64.8	35.2			
	1997		67.2	32.8			
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	256						
<b>Net Profit Margin</b>	1996	5.8	1.4	-2.3	1.4	1.2	1.3
	1997	6.5	0.9	-4.6	0.9	0.9	1.7
	1998	5.1	1.1	-3.6	1.4	1.0	1.1
<b>Pretax Profit Margin</b>	1996	7.1	1.6	-2.1	1.7	1.6	1.5
	1997	7.8	1.3	-4.0	1.4	1.2	2.4
	1998	6.6	1.4	-3.2	1.6	1.0	1.3
<b>Gross Profit Margin</b>	1996	55.0	34.5	21.4	46.6	25.2	17.8
	1997	56.0	37.0	20.4	50.0	24.4	32.8
	1998	56.4	34.9	21.0	51.8	23.0	23.0
<b>Pretax Profit to Assets</b>	1996	11.8	3.9	-5.2	3.3	4.8	4.7
	1997	13.6	3.3	-7.7	3.0	4.0	4.6
	1998	13.5	2.9	-6.2	2.9	5.3	7.3
<b>Return on Equity</b>	1996	22.9	10.1	-0.8	8.8	10.3	10.4
	1997	30.5	9.2	-5.5	9.2	9.2	8.1
	1998	29.2	13.2	-0.5	11.8	15.9	9.3
<b>Liabilities to Assets</b>	1996	0.35	0.75	1.01	0.84	0.66	0.69
	1997	0.53	0.87	1.08	0.90	0.81	0.67
	1998	0.46	0.84	1.14	0.93	0.77	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>		
	1996-97	8.1			2.4		
	1997-98	9.9			-1.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996	64.0			36.0		
	1997	61.5			38.5		
	1998	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: 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 (1997):	112						
<b>Net Profit Margin</b>	1996	8.9	0.7	-3.4	-0.2	3.1	...
	1997	8.8	1.6	-1.9	2.4	0.9	2.1
	1998	8.6	3.0	-0.1	5.7	2.4	1.7
<b>Pretax Profit Margin</b>	1996	11.0	1.0	-3.4	0.2	4.1	...
	1997	12.6	2.3	-1.0	3.8	1.3	2.9
	1998	8.8	3.7	-0.1	6.5	2.5	2.1
<b>Gross Profit Margin</b>	1996	35.0	25.4	18.0	30.0	20.9	...
	1997	41.6	23.3	16.3	30.5	17.5	...
	1998	42.0	24.1	16.2	40.6	20.0	...
<b>Pretax Profit to Assets</b>	1996	21.5	3.8	-7.1	-0.2	9.3	...
	1997	17.4	4.4	-4.7	4.8	4.3	4.9
	1998	20.3	8.8	0.0	10.3	6.4	8.0
<b>Return on Equity</b>	1996	42.5	24.2	-2.2	14.4	27.6	...
	1997	33.9	14.7	2.2	22.9	12.1	...
	1998	42.9	22.1	8.1	23.3	21.3	...
<b>Liabilities to Assets</b>	1996	0.50	0.77	1.05	0.79	0.71	...
	1997	0.39	0.86	1.15	0.96	0.77	0.84
	1998	0.49	0.78	0.97	0.85	0.76	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>	1996-97				4.9	-1.3	
	1997-98				14.0	11.5	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<u>Profit</u>	<u>Loss</u>	
	1996				60.5	39.5	
	1997				68.1	31.9	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	180						
<b>Net Profit Margin</b>	1996	8.9	3.1	-1.4	2.8	3.1	1.5
	1997	7.6	2.1	-1.5	0.9	3.1	2.1
	1998	9.3	3.2	-2.0	5.1	2.5	1.9
<b>Pretax Profit Margin</b>	1996	11.2	3.2	-1.4	2.6	4.3	1.8
	1997	9.5	3.1	-1.4	1.4	3.9	2.6
	1998	12.1	4.1	-1.9	6.6	3.0	2.6
<b>Gross Profit Margin</b>	1996	52.8	36.7	25.7	44.4	31.6	28.2
	1997	51.3	35.1	22.6	46.4	29.6	34.7
	1998	46.8	32.5	21.6	36.0	31.8	23.9
<b>Pretax Profit to Assets</b>	1996	20.4	6.4	-2.8	5.2	8.0	7.1
	1997	17.5	5.5	-2.2	2.0	9.2	5.9
	1998	24.4	8.0	-5.0	8.6	6.5	8.5
<b>Return on Equity</b>	1996	41.0	15.0	2.0	15.9	14.7	16.1
	1997	31.9	10.5	0.8	4.7	16.6	14.5
	1998	41.2	17.9	5.7	15.8	18.7	21.1
<b>Liabilities to Assets</b>	1996	0.23	0.64	0.97	0.67	0.61	0.90
	1997	0.29	0.72	0.99	0.73	0.72	0.74
	1998	0.37	0.79	1.01	0.74	0.81	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			
	1996-97	7.4		9.7			
	1997-98	10.4		17.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<u>Profit</u>		<u>Loss</u>			
	1996	68.9		31.1			
	1997	66.7		33.3			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	423						
Net Profit Margin	1996	5.2	1.8	-2.1	1.1	2.4	1.4
	1997	5.6	1.4	-2.6	1.1	1.8	1.8
	1998	6.8	1.9	-1.8	0.9	2.2	1.6
Pretax Profit Margin	1996	6.7	2.1	-1.9	1.4	3.0	2.1
	1997	7.0	1.8	-2.4	1.4	2.1	2.3
	1998	7.9	2.5	-1.5	1.4	2.9	2.0
Gross Profit Margin	1996	49.9	41.5	31.5	41.6	41.4	41.1
	1997	50.2	40.3	29.8	40.7	39.9	39.9
	1998	50.3	40.8	29.1	42.0	39.0	40.6
Pretax Profit to Assets	1996	15.4	4.5	-5.1	2.2	7.0	6.0
	1997	15.5	3.6	-6.2	2.0	4.5	5.5
	1998	16.4	4.9	-5.0	1.9	6.4	4.8
Return on Equity	1996	33.4	15.6	3.3	15.8	15.0	10.0
	1997	29.9	12.7	1.1	11.9	12.8	10.1
	1998	46.0	18.1	5.3	17.6	18.5	14.9
Liabilities to Assets	1996	0.41	0.76	1.03	0.93	0.68	0.69
	1997	0.40	0.77	1.03	0.87	0.67	0.70
	1998	0.46	0.77	1.06	0.85	0.73	0.69
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			5.6		5.5	
	1997-98			7.7		15.5	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			68.4	31.6		
	1997			65.8	34.2		
	1998			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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	151						
<b>Net Profit Margin</b>	1996	5.2	1.5	-3.2	0.9	1.5	1.3
	1997	4.8	1.4	-0.9	1.0	1.7	1.9
	1998	7.4	2.8	0.3	3.6	2.4	2.4
<b>Pretax Profit Margin</b>	1996	6.5	1.9	-2.3	1.7	2.0	1.5
	1997	6.1	1.6	-0.9	1.1	1.9	2.7
	1998	7.8	3.2	0.3	4.7	2.9	3.1
<b>Gross Profit Margin</b>	1996	45.1	33.6	22.8	36.6	26.7	30.3
	1997	44.6	35.3	25.4	36.4	30.8	32.2
	1998	52.4	37.2	26.9	39.6	34.7	30.8
<b>Pretax Profit to Assets</b>	1996	15.2	3.1	-5.0	1.4	4.7	1.6
	1997	16.6	3.9	-2.5	1.9	4.6	4.8
	1998	18.5	8.0	1.1	6.7	8.5	7.4
<b>Return on Equity</b>	1996	35.4	12.5	0.3	13.0	10.3	5.8
	1997	33.6	13.5	2.6	6.8	15.4	17.9
	1998	29.9	15.2	4.8	15.8	14.7	18.9
<b>Liabilities to Assets</b>	1996	0.44	0.75	1.00	0.89	0.70	0.77
	1997	0.45	0.79	1.04	0.92	0.70	0.71
	1998	0.46	0.75	0.97	0.81	0.71	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>			
	1996-97	6.9		8.1			
	1997-98	13.3		5.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	61.8		38.2			
	1997	69.5		30.5			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	33						
Net Profit Margin	1996	4.5	0.8	-4.2	0.0	0.8	0.6
	1997	6.0	1.0	-1.2	0.6	1.1	0.3
	1998	13.0	1.5	-2.6	10.0	0.9	0.5
Pretax Profit Margin	1996	5.6	0.8	-4.0	0.0	1.0	0.8
	1997	6.8	1.4	-0.6	4.1	1.4	0.5
	1998	21.2	2.9	-2.1	14.0	1.2	0.6
Gross Profit Margin	1996	34.3	21.1	9.8	28.7	19.2	9.1
	1997	37.9	19.1	11.0	30.4	13.9	8.4
	1998	39.7	23.7	9.4	38.7	15.2	7.7
Pretax Profit to Assets	1996	8.6	1.9	-4.0	0.0	3.0	3.9
	1997	13.9	3.8	-5.6	2.3	3.8	2.2
	1998	18.9	5.7	-5.3	7.9	4.4	2.4
Return on Equity	1996	23.2	3.0	-2.4	1.2	4.2	5.6
	1997	44.2	10.5	0.7	11.3	10.1	4.4
	1998	42.0	17.0	3.3	...	16.7	6.3
Liabilities to Assets	1996	0.36	0.58	0.91	0.63	0.47	0.56
	1997	0.28	0.66	0.98	0.36	0.66	0.51
	1998	0.31	0.65	1.12	0.64	0.65	0.64
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				14.5	-2.0	
	1997-98				8.9	0.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				62.3	37.7	
	1997				72.4	27.6	
	1998				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: 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 (1997):	237						
<b>Net Profit Margin</b>	1996	6.6	0.7	-3.5	-0.5	0.8	1.4
	1997	6.1	1.3	-1.9	1.0	1.6	2.2
	1998	7.5	2.3	-1.6	1.8	2.6	1.5
<b>Pretax Profit Margin</b>	1996	7.9	0.9	-3.1	0.3	1.2	1.8
	1997	7.2	1.6	-1.8	1.1	1.8	2.8
	1998	10.0	3.2	-0.4	2.8	3.5	2.0
<b>Gross Profit Margin</b>	1996	38.6	29.2	22.3	34.5	27.5	24.4
	1997	40.9	29.3	19.8	31.5	27.6	22.3
	1998	40.6	30.9	20.4	32.2	29.0	25.1
<b>Pretax Profit to Assets</b>	1996	12.5	1.8	-5.9	0.7	2.5	3.8
	1997	14.3	2.6	-3.3	1.8	4.0	5.7
	1998	16.2	5.0	-2.9	4.8	7.6	8.0
<b>Return on Equity</b>	1996	22.8	7.9	-1.4	6.6	8.3	12.7
	1997	29.0	9.3	0.6	6.9	11.9	17.0
	1998	36.2	10.7	2.9	8.5	12.9	23.2
<b>Liabilities to Assets</b>	1996	0.39	0.72	1.01	0.83	0.67	0.84
	1997	0.43	0.75	1.02	0.73	0.76	0.76
	1998	0.42	0.73	1.00	0.78	0.63	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>			
	1996-97	3.8		5.7			
	1997-98	12.6		18.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	61.6		38.4			
	1997	70.4		29.6			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	244						
Net Profit Margin	1996	4.7	1.0	-5.0	1.1	1.0	1.6
	1997	6.0	1.6	-2.5	1.4	1.7	1.1
	1998	9.5	2.6	-1.7	3.0	2.5	1.5
Pretax Profit Margin	1996	5.4	1.3	-4.5	1.2	1.3	2.1
	1997	7.2	1.7	-2.5	1.4	2.0	1.2
	1998	12.0	3.4	-1.2	3.8	3.0	2.1
Gross Profit Margin	1996	40.2	31.6	21.1	36.1	27.1	22.6
	1997	40.1	30.4	20.5	34.9	27.7	22.9
	1998	43.1	30.4	22.5	39.1	26.8	25.4
Pretax Profit to Assets	1996	10.8	2.1	-9.6	2.1	2.1	4.2
	1997	13.3	3.3	-4.4	3.3	3.9	3.0
	1998	19.9	6.6	-2.8	6.7	6.3	3.6
Return on Equity	1996	26.3	9.0	-0.6	8.5	9.1	15.2
	1997	31.6	10.1	0.0	6.7	14.4	10.9
	1998	41.7	16.6	3.3	13.6	22.4	13.1
Liabilities to Assets	1996	0.43	0.79	1.00	0.82	0.79	0.88
	1997	0.36	0.80	1.03	0.86	0.69	0.81
	1998	0.40	0.75	1.02	0.78	0.73	0.75
Sales - % change year over year					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1996-97				2.9	-1.9	
	1997-98				9.4	8.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1996				62.3	37.7	
	1997				65.5	34.5	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	175						
<b>Net Profit Margin</b>	1996	3.7	0.7	-4.6	0.0	0.9	2.3
	1997	4.1	1.1	-2.2	0.8	1.4	1.7
	1998	5.9	1.1	-3.2	0.6	1.6	1.3
<b>Pretax Profit Margin</b>	1996	4.6	0.7	-3.7	-0.2	1.2	2.9
	1997	5.6	1.4	-1.8	1.0	1.6	2.2
	1998	6.8	1.6	-3.2	0.9	1.7	1.7
<b>Gross Profit Margin</b>	1996	42.4	33.9	24.2	37.5	31.1	29.8
	1997	44.2	34.6	24.6	37.4	29.7	23.2
	1998	44.3	32.8	24.3	35.8	30.2	25.3
<b>Pretax Profit to Assets</b>	1996	11.3	1.6	-6.9	0.5	3.1	6.2
	1997	13.8	3.1	-4.5	2.6	4.3	4.5
	1998	13.4	2.5	-4.6	1.1	3.7	5.5
<b>Return on Equity</b>	1996	21.4	6.3	-6.2	0.6	10.6	12.8
	1997	37.9	13.6	0.7	11.5	13.9	12.9
	1998	30.3	7.7	-0.6	10.5	7.7	14.3
<b>Liabilities to Assets</b>	1996	0.48	0.84	1.07	0.94	0.76	0.62
	1997	0.46	0.84	1.02	0.89	0.73	0.67
	1998	0.47	0.78	1.00	0.82	0.75	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1996-97	7.5	5.3
1997-98	14.8	12.1
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	<b>Profit</b>	<b>Loss</b>
1996	61.3	38.7
1997	69.9	30.1
1998	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: 5314 Footwear, Wholesale

Number of firms (1997):	199	Small firms with revenue under \$5 million			Firms under \$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%			
Net Profit Margin	1996	4.2	0.7	-7.6	-1.7	1.2	1.1
	1997	4.9	0.6	-5.7	-0.6	0.8	0.9
	1998	9.4	1.9	-2.1	2.1	1.4	1.0
Pretax Profit Margin	1996	5.3	1.0	-7.4	-1.4	1.7	1.5
	1997	6.0	0.9	-5.5	0.6	1.0	1.2
	1998	10.9	2.7	-1.8	3.5	1.8	1.5
Gross Profit Margin	1996	36.7	26.0	19.4	29.2	24.8	24.4
	1997	35.2	27.0	19.8	29.3	25.5	23.0
	1998	36.9	27.2	19.4	32.6	24.2	22.4
Pretax Profit to Assets	1996	9.0	1.7	-11.7	-1.7	3.3	4.3
	1997	10.6	1.4	-6.9	-0.5	1.8	3.1
	1998	22.1	4.4	-4.2	4.9	3.9	3.1
Return on Equity	1996	20.1	5.6	-2.2	1.3	7.0	9.1
	1997	15.5	3.4	-3.6	1.6	6.3	13.9
	1998	41.3	7.6	-0.1	6.3	11.4	6.0
Liabilities to Assets	1996	0.34	0.70	1.06	0.92	0.62	0.81
	1997	0.40	0.82	1.05	0.89	0.79	0.80
	1998	0.32	0.71	0.98	0.61	0.79	0.68
Sales - % change year over year			Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million		
	1996-97		4.7		10.2		
	1997-98		5.5		9.9		
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit		Loss		
	1996		60.0		40.0		
	1997		60.2		39.8		
	1998		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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	430						
<b>Net Profit Margin</b>	1996	5.6	1.2	-3.4	0.5	1.9	1.1
	1997	6.1	1.7	-3.3	1.4	1.9	1.6
	1998	5.4	1.2	-3.1	1.8	1.0	1.1
<b>Pretax Profit Margin</b>	1996	6.7	1.6	-3.2	0.5	2.3	1.7
	1997	7.6	2.3	-2.9	2.2	2.3	2.0
	1998	6.5	1.7	-2.9	2.0	1.3	1.5
<b>Gross Profit Margin</b>	1996	40.8	29.5	20.4	34.6	27.0	23.2
	1997	40.9	29.0	19.3	33.9	25.5	23.3
	1998	39.7	28.2	20.2	36.9	26.0	22.0
<b>Pretax Profit to Assets</b>	1996	13.4	2.9	-6.3	0.2	5.0	4.7
	1997	13.7	4.3	-5.4	3.2	5.3	6.3
	1998	13.7	2.7	-5.1	2.2	2.9	3.7
<b>Return on Equity</b>	1996	30.4	10.5	0.4	12.1	9.3	12.2
	1997	31.6	14.2	2.0	13.0	15.1	11.7
	1998	33.5	7.9	-3.8	5.1	12.2	8.3
<b>Liabilities to Assets</b>	1996	0.38	0.74	0.97	0.80	0.70	0.69
	1997	0.40	0.79	1.03	0.83	0.72	0.69
	1998	0.43	0.82	1.04	0.82	0.81	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		1996-97		7.1		21.1	
		1997-98		9.6		7.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>		<b><u>Loss</u></b>	
		1996		63.9		36.1	
		1997		66.4		33.6	
		1998		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: 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 (1997):	369						
Net Profit Margin	1996	4.7	1.2	-2.8	0.4	1.5	1.3
	1997	6.0	2.0	-0.6	1.2	2.3	1.5
	1998	6.6	2.5	-1.2	2.1	2.5	1.6
Pretax Profit Margin	1996	5.4	1.5	-2.5	0.6	1.8	1.5
	1997	7.6	2.5	-0.4	1.8	2.9	2.1
	1998	8.4	3.0	-1.2	1.7	3.3	2.1
Gross Profit Margin	1996	36.5	26.3	18.4	32.8	24.6	19.9
	1997	37.3	26.9	17.6	33.7	24.3	19.3
	1998	37.9	27.8	18.3	35.2	23.5	20.1
Pretax Profit to Assets	1996	8.5	2.1	-3.6	0.6	3.4	3.7
	1997	12.4	4.1	-0.9	1.6	4.9	5.0
	1998	14.5	4.4	-1.5	2.5	5.9	5.4
Return on Equity	1996	20.3	7.2	-0.3	5.8	8.3	13.1
	1997	29.1	9.4	2.0	8.3	10.7	13.7
	1998	30.2	11.1	1.7	7.3	11.6	15.2
Liabilities to Assets	1996	0.39	0.70	0.92	0.81	0.67	0.70
	1997	0.44	0.75	0.96	0.83	0.72	0.72
	1998	0.35	0.69	0.94	0.73	0.66	0.70
					Firms with revenue between		
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1996-97				5.2	10.6	
	1997-98				4.3	6.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1996				68.8	31.2	
	1997				75.6	24.4	
	1998				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: 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 (1997):	144						
<b>Net Profit Margin</b>	1996	6.6	1.1	-2.6	0.4	1.7	2.1
	1997	8.0	1.2	-3.1	-0.2	1.5	1.8
	1998	8.7	1.9	-1.3	2.9	1.4	...
<b>Pretax Profit Margin</b>	1996	7.4	1.4	-1.8	0.4	1.8	2.7
	1997	8.7	1.4	-2.9	0.5	2.2	2.3
	1998	10.2	2.0	-0.9	3.2	1.6	...
<b>Gross Profit Margin</b>	1996	40.3	32.9	25.3	34.0	31.7	21.1
	1997	41.5	33.6	26.1	37.0	32.3	27.4
	1998	38.5	33.0	23.6	36.0	29.5	...
<b>Pretax Profit to Assets</b>	1996	13.0	2.6	-3.0	0.8	3.5	5.8
	1997	13.2	2.1	-4.1	0.8	4.3	5.2
	1998	16.4	4.3	-2.0	5.3	4.2	...
<b>Return on Equity</b>	1996	22.4	6.5	-1.4	8.0	6.3	10.6
	1997	24.6	7.7	-3.8	3.7	9.5	7.9
	1998	30.7	9.0	-2.0	3.7	9.7	...
<b>Liabilities to Assets</b>	1996	0.33	0.61	0.96	0.71	0.56	0.57
	1997	0.38	0.67	0.97	0.75	0.61	0.70
	1998	0.39	0.67	0.89	0.67	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>		
	1996-97	6.0			13.8		
	1997-98	14.8			2.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	68.8			31.2		
	1997	62.3			37.7		
	1998	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: 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 <sup>(1)</sup>			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	178						
Net Profit Margin	1996	3.7	1.6	-1.8	0.4	2.2	1.1
	1997	6.1	1.6	-0.8	1.5	1.9	1.1
	1998	6.7	1.8	-2.7	1.9	1.8	1.0
Pretax Profit Margin	1996	4.9	1.8	-1.5	0.7	2.7	1.4
	1997	7.3	2.0	-0.5	1.7	2.4	1.3
	1998	8.0	2.4	-2.3	2.1	2.7	1.4
Gross Profit Margin	1996	46.6	31.5	23.3	41.4	29.9	25.1
	1997	45.1	31.1	23.3	38.8	25.9	23.8
	1998	44.3	33.8	23.3	39.8	28.6	23.4
Pretax Profit to Assets	1996	12.9	3.7	-3.9	1.0	5.9	3.3
	1997	14.2	5.5	-1.8	3.0	6.9	3.0
	1998	18.4	5.3	-5.5	4.8	8.7	4.7
Return on Equity	1996	29.5	11.5	2.3	7.2	13.4	8.8
	1997	30.0	12.5	2.3	12.1	12.6	7.0
	1998	46.1	13.6	-3.6	11.3	16.6	17.6
Liabilities to Assets	1996	0.35	0.67	0.98	0.65	0.69	0.77
	1997	0.44	0.74	1.00	0.90	0.63	0.74
	1998	0.47	0.77	1.00	0.75	0.77	0.90
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				8.9	2.1	
	1997-98				11.0	3.2	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				69.4	30.6	
	1997				75.0	25.0	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	257						
<b>Net Profit Margin</b>	1996	4.8	1.1	-3.1	0.3	1.8	0.9
	1997	5.5	1.1	-3.4	0.6	1.6	1.1
	1998	6.1	1.6	-1.7	0.9	2.2	0.7
<b>Pretax Profit Margin</b>	1996	5.6	1.4	-2.5	0.5	2.5	1.2
	1997	6.9	1.6	-3.1	1.1	1.9	1.6
	1998	7.5	2.0	-1.6	1.3	2.6	0.9
<b>Gross Profit Margin</b>	1996	44.2	32.6	21.7	38.1	26.8	22.7
	1997	44.8	33.0	22.6	35.8	30.2	25.0
	1998	42.4	29.5	21.1	37.7	27.4	23.6
<b>Pretax Profit to Assets</b>	1996	12.5	2.3	-5.3	0.3	6.4	5.0
	1997	13.5	3.1	-6.3	0.8	4.6	6.2
	1998	12.7	3.7	-3.2	0.7	5.5	3.7
<b>Return on Equity</b>	1996	34.8	12.3	0.9	2.9	19.1	16.8
	1997	37.8	15.4	4.1	10.4	18.6	13.6
	1998	33.4	9.3	-1.0	7.7	10.4	14.0
<b>Liabilities to Assets</b>	1996	0.50	0.78	1.05	0.84	0.74	0.79
	1997	0.50	0.80	1.04	0.86	0.75	0.69
	1998	0.44	0.76	1.01	0.89	0.66	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>		
	1996-97	9.3			9.8		
	1997-98	5.4			6.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	65.4			34.6		
	1997	64.6			35.4		
	1998	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: 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 (1997):	264						
Net Profit Margin	1996	7.6	1.3	-3.9	1.2	1.4	0.2
	1997	8.1	2.1	-3.5	2.1	2.1	1.0
	1998	11.5	3.1	-1.3	3.7	2.7	2.4
Pretax Profit Margin	1996	8.2	1.9	-3.6	1.7	1.9	0.2
	1997	10.4	2.4	-2.2	2.3	2.4	1.3
	1998	14.7	4.2	-0.4	5.9	3.1	3.0
Gross Profit Margin	1996	41.5	27.3	20.6	32.8	26.0	23.7
	1997	40.9	28.6	19.6	32.4	26.6	25.5
	1998	45.2	30.3	19.9	40.6	26.5	22.3
Pretax Profit to Assets	1996	14.7	3.5	-6.4	2.2	4.1	0.4
	1997	20.8	4.8	-5.6	2.6	6.5	4.1
	1998	29.9	8.0	-2.1	8.8	6.9	6.8
Return on Equity	1996	27.4	8.6	-2.3	5.6	15.1	...
	1997	39.8	12.6	0.7	8.7	18.6	3.5
	1998	35.7	15.4	1.9	14.8	15.5	13.9
Liabilities to Assets	1996	0.28	0.70	1.03	0.71	0.69	0.71
	1997	0.32	0.78	1.04	0.73	0.79	0.70
	1998	0.29	0.65	0.98	0.56	0.78	0.81
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				13.6	12.1	
	1997-98				14.6	14.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				61.5	38.5	
	1997				67.5	32.5	
	1998				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: 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 (1997):	105						
<b>Net Profit Margin</b>	1996	2.6	0.2	-7.8	-0.7	0.3	2.1
	1997	4.3	0.5	-3.2	-1.8	1.1	2.0
	1998	5.9	2.2	-0.8	2.2	2.5	1.9
<b>Pretax Profit Margin</b>	1996	3.5	0.2	-6.9	-0.5	0.2	3.3
	1997	5.3	0.6	-2.7	-1.8	1.4	2.6
	1998	6.9	2.8	-0.4	3.0	2.8	2.4
<b>Gross Profit Margin</b>	1996	47.8	34.7	27.4	37.6	33.8	40.1
	1997	43.4	33.9	25.8	35.0	32.7	33.4
	1998	42.1	34.6	26.0	33.2	34.7	25.9
<b>Pretax Profit to Assets</b>	1996	5.6	0.3	-7.0	-1.2	0.5	3.7
	1997	9.8	0.9	-7.7	-3.3	2.5	5.2
	1998	12.3	5.2	-1.0	3.9	5.4	4.6
<b>Return on Equity</b>	1996	17.0	1.6	-4.3	2.2	1.6	9.0
	1997	21.4	6.9	-4.7	-6.7	8.0	9.2
	1998	37.3	15.4	-0.5	16.0	15.4	16.3
<b>Liabilities to Assets</b>	1996	0.28	0.80	1.04	0.97	0.76	0.63
	1997	0.48	0.78	1.06	1.00	0.72	0.70
	1998	0.62	0.82	1.07	0.97	0.74	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>			
	1996-97			-1.6	4.8		
	1997-98			13.1	12.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			59.5	40.5		
	1997			60.8	39.2		
	1998			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: 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	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	219						
Net Profit Margin	1996	4.1	1.2	-2.7	0.2	1.5	1.2
	1997	4.8	1.2	-1.9	0.3	1.6	1.6
	1998	4.6	1.8	-0.8	2.0	1.7	1.6
Pretax Profit Margin	1996	5.0	1.7	-2.5	0.9	1.7	1.5
	1997	5.9	1.4	-1.9	0.3	1.7	2.4
	1998	5.3	1.9	-0.8	2.0	1.9	2.0
Gross Profit Margin	1996	34.3	26.5	19.5	31.0	25.5	23.4
	1997	36.2	28.4	20.5	34.7	26.4	23.4
	1998	34.6	26.7	20.0	31.0	25.1	21.9
Pretax Profit to Assets	1996	9.8	2.6	-4.8	0.3	4.1	3.6
	1997	12.1	3.0	-2.7	0.8	4.1	7.3
	1998	12.3	4.3	-1.9	2.1	4.5	5.5
Return on Equity	1996	31.6	12.5	1.7	3.6	14.2	9.9
	1997	29.5	13.6	2.9	12.9	13.6	10.0
	1998	35.4	15.7	8.0	10.4	19.1	14.6
Liabilities to Assets	1996	0.55	0.81	1.03	0.82	0.81	0.74
	1997	0.51	0.83	1.05	0.94	0.76	0.72
	1998	0.53	0.81	1.01	0.90	0.77	0.76
Sales - % change year over year		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	7.4			3.7		
	1997-98	15.3			7.7		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1996	64.6		35.4			
	1997	67.3		32.7			
	1998	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: 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 (1997):	100						
<b>Net Profit Margin</b>	1996	5.5	0.6	-1.5	-0.3	1.0	1.4
	1997	6.3	1.2	-4.4	0.9	1.3	2.5
	1998	6.9	1.9	-0.6	2.5	1.7	1.6
<b>Pretax Profit Margin</b>	1996	5.5	1.0	-1.5	-0.3	1.3	2.4
	1997	7.3	1.9	-3.5	1.7	1.9	3.0
	1998	9.0	2.4	-0.6	2.8	2.0	1.9
<b>Gross Profit Margin</b>	1996	39.9	29.5	25.1	31.0	29.3	...
	1997	41.3	31.1	23.2	34.9	29.4	26.6
	1998	43.0	33.4	24.1	38.7	28.5	23.4
<b>Pretax Profit to Assets</b>	1996	10.4	1.6	-5.6	-0.2	2.2	6.5
	1997	11.8	3.3	-4.9	2.1	4.3	7.9
	1998	15.6	4.5	-1.8	6.1	4.4	4.9
<b>Return on Equity</b>	1996	29.8	8.2	-2.2	4.5	11.4	...
	1997	23.1	9.3	1.0	6.6	11.1	17.8
	1998	39.6	12.8	2.2	14.0	10.6	7.9
<b>Liabilities to Assets</b>	1996	0.44	0.81	1.08	0.93	0.77	...
	1997	0.48	0.76	1.01	0.83	0.72	0.66
	1998	0.39	0.70	1.02	0.69	0.70	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>			
	1996-97	-1.0		6.1			
	1997-98	3.4		24.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	57.4		42.6			
	1997	66.1		33.9			
	1998	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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	242						
Net Profit Margin	1996	5.0	1.5	-1.0	1.3	1.8	1.0
	1997	5.6	1.4	-1.5	0.6	1.7	2.0
	1998	5.5	2.4	-1.4	0.9	2.8	...
Pretax Profit Margin	1996	6.2	2.0	-1.0	1.7	2.2	1.1
	1997	7.2	1.7	-1.4	0.8	2.0	2.0
	1998	7.0	2.6	-1.2	0.4	3.4	...
Gross Profit Margin	1996	48.7	38.3	26.3	42.0	34.5	31.2
	1997	46.8	37.0	24.6	38.5	36.3	33.7
	1998	50.0	38.1	26.6	40.7	37.6	...
Pretax Profit to Assets	1996	14.4	4.0	-2.2	3.2	4.6	2.9
	1997	12.8	3.2	-4.6	1.7	3.9	4.4
	1998	15.8	5.4	-2.0	1.6	7.2	...
Return on Equity	1996	34.8	9.9	2.2	9.9	10.4	6.6
	1997	37.0	11.3	2.7	16.7	9.9	12.9
	1998	34.9	14.1	4.6	13.3	14.8	...
Liabilities to Assets	1996	0.44	0.74	1.01	0.84	0.70	0.76
	1997	0.48	0.82	1.04	0.96	0.70	0.65
	1998	0.49	0.76	1.02	0.92	0.70	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				11.9	3.0	
	1997-98				3.9	11.2	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				71.2	28.8	
	1997				67.7	32.3	
	1998				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: 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 (1997):	373						
Net Profit Margin	1996	2.5	0.3	-1.7	-0.7	0.4	0.3
	1997	1.9	0.1	-2.7	-2.1	0.5	0.3
	1998	2.8	0.4	-1.2	-0.7	0.5	0.5
Pretax Profit Margin	1996	2.9	0.5	-1.5	-0.3	0.6	0.5
	1997	2.5	0.3	-2.4	-1.4	0.5	0.3
	1998	3.5	0.5	-1.0	-0.4	0.5	0.7
Gross Profit Margin	1996	22.5	11.5	5.2	18.1	9.6	6.3
	1997	23.3	11.3	5.6	19.2	9.6	5.0
	1998	21.6	9.9	5.2	23.7	7.8	5.1
Pretax Profit to Assets	1996	10.5	1.6	-7.5	-0.6	2.3	2.9
	1997	9.5	0.8	-14.3	-3.1	2.9	4.6
	1998	13.8	1.8	-5.6	-1.6	3.9	6.5
Return on Equity	1996	28.7	8.9	-0.9	3.5	10.8	15.5
	1997	28.2	9.9	-1.9	2.4	12.1	14.4
	1998	33.9	15.3	-1.3	6.0	16.8	18.4
Liabilities to Assets	1996	0.52	0.87	1.05	0.95	0.85	0.84
	1997	0.53	0.92	1.07	0.97	0.87	0.74
	1998	0.54	0.84	1.03	0.90	0.81	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	8.5		13.9			
	1997-98	12.9		8.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	60.1		39.9			
	1997	58.3		41.7			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	660						
Net Profit Margin	1996	5.0	1.4	-1.5	0.5	1.9	0.7
	1997	6.0	2.1	-0.3	2.2	2.1	0.8
	1998	6.0	2.3	-0.3	1.9	2.5	1.1
Pretax Profit Margin	1996	6.4	1.7	-1.5	0.5	2.4	0.8
	1997	7.5	2.6	-0.2	2.6	2.6	1.1
	1998	7.6	2.8	-0.3	2.3	3.1	1.4
Gross Profit Margin	1996	41.6	28.9	18.3	38.6	26.2	14.2
	1997	42.8	30.6	18.7	37.4	26.4	14.6
	1998	46.5	30.6	20.8	41.2	27.9	14.6
Pretax Profit to Assets	1996	14.5	4.1	-3.5	1.2	6.3	2.8
	1997	15.2	5.2	-0.5	4.0	6.7	3.2
	1998	17.3	6.4	-0.7	4.2	7.7	4.4
Return on Equity	1996	30.5	12.2	-1.4	7.1	14.6	11.9
	1997	34.3	15.2	3.1	11.9	15.9	12.4
	1998	36.3	17.0	3.9	11.2	19.1	14.3
Liabilities to Assets	1996	0.48	0.73	0.96	0.77	0.71	0.81
	1997	0.49	0.74	0.95	0.78	0.70	0.81
	1998	0.48	0.73	0.95	0.75	0.72	0.79
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				10.0	6.5	
	1997-98				15.3	18.3	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				67.2	32.8	
	1997				75.6	24.4	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	157						
<b>Net Profit Margin</b>	1996	5.3	1.1	-1.2	0.7	1.3	0.9
	1997	5.3	1.9	-0.7	3.0	1.0	0.5
	1998	6.0	2.0	-0.4	2.0	2.1	0.9
<b>Pretax Profit Margin</b>	1996	5.9	1.4	-1.0	1.1	1.5	1.3
	1997	6.0	2.3	-0.5	3.1	1.3	0.8
	1998	7.6	2.8	-0.4	3.0	2.7	1.0
<b>Gross Profit Margin</b>	1996	39.9	25.3	17.4	35.6	21.6	13.9
	1997	39.2	23.8	14.8	35.8	19.4	13.7
	1998	45.7	27.5	16.8	44.9	21.8	10.8
<b>Pretax Profit to Assets</b>	1996	16.2	3.4	-3.2	1.8	4.8	4.8
	1997	15.5	5.0	-1.1	9.4	4.0	2.7
	1998	18.4	8.1	-1.2	6.3	8.8	4.9
<b>Return on Equity</b>	1996	30.9	14.0	1.2	5.7	21.2	16.3
	1997	41.1	16.7	3.4	24.6	13.6	5.2
	1998	37.8	15.9	4.6	12.0	21.7	16.0
<b>Liabilities to Assets</b>	1996	0.52	0.82	1.02	0.82	0.80	0.84
	1997	0.55	0.80	1.00	0.81	0.80	0.84
	1998	0.50	0.70	0.94	0.67	0.71	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>			
	1996-97	5.1		0.3			
	1997-98	16.1		25.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	67.7		32.3			
	1997	70.9		29.1			
	1998	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: 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 (1997):	295						
<b>Net Profit Margin</b>	1996	4.4	1.4	-1.2	0.4	1.5	1.3
	1997	4.6	1.7	-0.4	0.8	2.1	1.1
	1998	4.3	2.1	0.2	1.5	2.1	1.4
<b>Pretax Profit Margin</b>	1996	5.3	1.5	-1.1	0.3	1.9	1.6
	1997	5.6	2.1	-0.2	1.0	2.7	1.5
	1998	5.7	2.7	0.2	2.4	2.7	1.8
<b>Gross Profit Margin</b>	1996	37.9	28.8	20.1	35.3	26.0	19.2
	1997	38.6	28.7	20.5	36.0	26.9	20.2
	1998	36.5	27.4	21.5	37.8	25.1	18.8
<b>Pretax Profit to Assets</b>	1996	11.7	3.5	-2.8	1.1	4.5	3.6
	1997	12.3	4.4	-0.4	2.2	5.6	3.7
	1998	13.0	5.7	0.5	4.8	6.0	4.6
<b>Return on Equity</b>	1996	24.4	11.5	2.7	10.0	12.4	13.5
	1997	28.0	11.6	0.6	6.7	11.9	11.9
	1998	27.7	13.5	2.9	10.6	14.5	12.2
<b>Liabilities to Assets</b>	1996	0.47	0.74	0.94	0.82	0.71	0.81
	1997	0.47	0.72	0.92	0.78	0.71	0.75
	1998	0.48	0.69	0.92	0.74	0.69	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>	1996-97				10.7	4.2	
	1997-98				4.1	-1.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				69.3	30.7	
	1997				74.4	25.6	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%				
Number of firms (1997):	1,517							
<b>Net Profit Margin</b>	1996	4.5	1.5	-0.8	0.9	1.9	1.6	
	1997	4.6	1.8	-0.7	0.5	2.2	1.5	
	1998	4.9	1.9	-0.3	1.6	2.0	1.5	
<b>Pretax Profit Margin</b>	1996	5.5	1.9	-0.7	1.1	2.3	2.2	
	1997	5.6	2.2	-0.6	0.7	2.7	2.1	
	1998	6.0	2.4	-0.3	2.0	2.6	2.1	
<b>Gross Profit Margin</b>	1996	39.2	32.8	26.5	35.2	32.0	27.9	
	1997	39.7	32.7	26.3	35.0	31.9	28.3	
	1998	39.1	32.8	26.9	35.3	32.3	28.4	
<b>Pretax Profit to Assets</b>	1996	11.4	4.2	-1.5	2.0	5.5	6.0	
	1997	12.0	4.5	-1.2	1.2	5.9	5.0	
	1998	13.2	5.4	-0.7	3.5	5.8	5.0	
<b>Return on Equity</b>	1996	23.2	10.3	1.5	7.5	11.6	14.0	
	1997	24.8	10.6	1.3	6.4	12.2	10.3	
	1998	25.1	11.7	2.1	7.4	12.4	10.7	
<b>Liabilities to Assets</b>	1996	0.40	0.69	0.95	0.78	0.65	0.73	
	1997	0.40	0.69	0.92	0.80	0.65	0.70	
	1998	0.39	0.69	0.92	0.77	0.65	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>								
		1996-97			7.1			7.4
		1997-98			6.3			7.4
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>		<b><u>Loss</u></b>	
		1996			70.2		29.8	
		1997			70.9		29.1	
		1998			74.0		26.0	

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	148						
Net Profit Margin	1996	5.4	2.5	-0.7	1.0	2.5	1.2
	1997	6.6	3.0	-0.2	3.9	2.9	1.4
	1998	7.6	3.2	0.3	4.9	2.8	1.2
Pretax Profit Margin	1996	7.8	2.9	-0.4	1.6	3.0	1.6
	1997	7.6	3.9	0.0	5.3	3.9	1.7
	1998	9.9	3.9	0.4	6.5	3.8	1.6
Gross Profit Margin	1996	41.8	29.6	19.8	45.1	25.3	20.1
	1997	39.0	29.0	18.4	37.1	25.7	18.0
	1998	37.3	27.9	20.1	34.0	25.7	17.1
Pretax Profit to Assets	1996	17.1	6.9	-1.1	3.6	8.0	4.0
	1997	18.1	7.3	-0.3	5.0	7.5	4.2
	1998	21.9	8.0	0.8	5.5	8.7	4.1
Return on Equity	1996	26.9	10.5	-1.3	5.2	11.0	10.8
	1997	32.5	15.2	3.8	9.4	17.8	11.4
	1998	41.0	17.7	3.3	10.3	18.2	15.7
Liabilities to Assets	1996	0.36	0.63	0.85	0.66	0.63	0.75
	1997	0.39	0.71	0.90	0.64	0.74	0.74
	1998	0.36	0.65	0.90	0.61	0.66	0.78
Firms with revenue between							
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				7.2	5.8	
	1997-98				24.2	10.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				73.9	26.1	
	1997				78.1	21.9	
	1998				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: 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 (1997):	261						
<b>Net Profit Margin</b>	1996	7.1	2.4	-0.2	2.1	2.5	1.6
	1997	4.7	1.6	-0.9	0.4	1.9	1.5
	1998	6.9	3.1	-0.1	3.3	2.9	1.5
<b>Pretax Profit Margin</b>	1996	8.3	3.0	-0.2	2.2	3.3	2.1
	1997	6.0	1.9	-0.8	0.5	2.4	2.0
	1998	8.3	3.7	0.2	2.3	3.9	1.9
<b>Gross Profit Margin</b>	1996	39.6	28.7	19.1	30.0	27.6	17.3
	1997	38.7	27.8	18.8	32.1	26.7	19.1
	1998	42.4	30.5	21.1	38.5	28.3	18.7
<b>Pretax Profit to Assets</b>	1996	16.9	6.1	-0.4	3.7	8.2	6.2
	1997	15.3	4.3	-1.6	0.5	5.2	4.7
	1998	19.7	8.0	0.4	5.9	9.4	5.6
<b>Return on Equity</b>	1996	34.3	14.5	3.2	13.6	17.0	16.0
	1997	31.4	12.2	0.6	7.0	14.9	17.1
	1998	38.1	17.1	3.6	11.5	22.4	16.5
<b>Liabilities to Assets</b>	1996	0.42	0.69	0.93	0.81	0.63	0.73
	1997	0.45	0.74	0.96	0.82	0.69	0.78
	1998	0.37	0.65	0.90	0.68	0.64	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>			
	1996-97	11.9		15.8			
	1997-98	14.1		16.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	77.1		22.9			
	1997	72.0		28.0			
	1998	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: 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 (1997):	61						
<b>Net Profit Margin</b>	1996	6.9	1.1	-4.8	-0.4	1.3	3.7
	1997	8.8	1.4	-3.0	-0.9	2.2	...
	1998	6.0	1.8	-0.9	0.4	3.4	3.3
<b>Pretax Profit Margin</b>	1996	11.0	1.6	-4.8	1.2	1.6	6.2
	1997	11.7	2.9	-3.0	-0.9	3.1	...
	1998	7.3	2.4	-0.9	0.4	3.8	4.8
<b>Gross Profit Margin</b>	1996	44.8	29.2	18.0	39.8	27.6	25.6
	1997	48.7	30.2	25.2	38.0	26.4	...
	1998	40.7	26.5	17.6	26.0	27.9	13.3
<b>Pretax Profit to Assets</b>	1996	20.7	3.3	-13.4	-1.3	3.7	9.9
	1997	20.1	6.2	-10.8	-0.6	7.4	...
	1998	19.8	6.8	-1.1	1.3	10.4	11.5
<b>Return on Equity</b>	1996	45.7	17.5	-6.5	19.0	12.9	...
	1997	27.5	16.1	-0.9	5.9	16.5	...
	1998	35.6	16.8	2.5	5.1	20.3	26.2
<b>Liabilities to Assets</b>	1996	0.36	0.65	0.99	0.44	0.65	0.73
	1997	0.28	0.59	1.00	0.38	0.73	...
	1998	0.37	0.66	0.99	0.67	0.66	0.78
<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>	1996-97				-11.9		
	1997-98				15.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.0	36.0	
	1997				67.2	32.8	
	1998				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: 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 (1997):	51						
<b>Net Profit Margin</b>	1996	5.9	2.2	0.7	2.2	2.3	0.6
	1997	5.9	2.5	-0.8	3.9	1.8	0.8
	1998	7.1	2.7	-0.8	1.7	2.8	...
<b>Pretax Profit Margin</b>	1996	8.0	3.1	0.7	3.1	3.0	0.9
	1997	7.4	3.3	-0.8	5.9	2.2	1.1
	1998	9.1	3.1	-0.8	1.8	3.6	...
<b>Gross Profit Margin</b>	1996	40.5	28.1	16.9	28.0	28.1	13.2
	1997	45.5	35.6	18.8	41.3	25.0	17.3
	1998	47.6	24.1	14.1	28.7	17.2	...
<b>Pretax Profit to Assets</b>	1996	21.9	7.3	0.6	4.6	7.6	1.7
	1997	19.3	10.3	-1.9	12.0	9.6	2.6
	1998	28.1	8.9	-2.1	3.1	9.6	...
<b>Return on Equity</b>	1996	32.3	21.7	4.0	30.0	18.8	5.9
	1997	31.2	14.0	0.9	18.9	13.2	...
	1998	48.6	17.0	0.2	...	20.2	...
<b>Liabilities to Assets</b>	1996	0.38	0.61	0.91	0.90	0.51	0.71
	1997	0.36	0.62	0.89	0.80	0.55	0.80
	1998	0.31	0.70	1.00	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>			
	1996-97	7.5		17.3			
	1997-98	6.8		13.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	74.6		25.4			
	1997	70.7		29.3			
	1998	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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	847						
<b>Net Profit Margin</b>	1996	5.2	1.9	-0.8	1.4	2.0	1.6
	1997	5.3	2.1	-0.6	1.3	2.4	2.1
	1998	6.2	2.5	0.0	1.9	2.7	1.8
<b>Pretax Profit Margin</b>	1996	6.3	2.5	-0.8	1.9	2.6	2.2
	1997	6.5	2.6	-0.5	1.7	3.0	2.8
	1998	7.3	3.0	0.1	2.0	3.5	2.3
<b>Gross Profit Margin</b>	1996	38.2	30.4	24.6	32.8	29.6	28.3
	1997	38.3	30.3	24.3	32.5	29.1	28.6
	1998	38.6	30.7	24.5	33.8	29.7	27.7
<b>Pretax Profit to Assets</b>	1996	13.2	4.4	-1.7	2.9	5.0	5.4
	1997	13.8	5.3	-1.0	2.8	6.6	6.8
	1998	16.8	6.3	0.1	4.2	7.5	5.9
<b>Return on Equity</b>	1996	24.9	9.9	0.8	6.6	11.4	10.8
	1997	31.6	12.9	2.8	10.1	14.2	13.0
	1998	34.4	16.1	5.6	13.4	17.2	13.6
<b>Liabilities to Assets</b>	1996	0.43	0.68	0.96	0.71	0.67	0.65
	1997	0.41	0.69	0.94	0.76	0.65	0.66
	1998	0.44	0.70	0.93	0.78	0.66	0.73
		<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>	1996-97	7.8			11.2		
	1997-98	9.9			8.4		
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				72.0	28.0	
	1997				74.4	25.6	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	957						
<b>Net Profit Margin</b>	1996	4.8	1.6	-1.1	0.6	1.8	1.5
	1997	5.5	2.1	-0.7	1.8	2.3	1.7
	1998	6.1	2.2	-0.6	1.5	2.7	2.0
<b>Pretax Profit Margin</b>	1996	6.0	1.9	-1.1	0.7	2.4	2.0
	1997	6.8	2.7	-0.6	2.4	2.9	2.4
	1998	7.7	2.7	-0.4	1.8	3.3	2.6
<b>Gross Profit Margin</b>	1996	40.5	30.1	23.1	36.3	28.6	24.8
	1997	39.7	29.7	23.0	36.6	27.1	24.9
	1998	40.6	29.3	21.7	36.4	26.9	26.7
<b>Pretax Profit to Assets</b>	1996	13.5	4.2	-2.7	1.5	5.9	5.3
	1997	16.8	6.2	-1.4	4.4	7.5	5.4
	1998	18.8	6.8	-1.4	4.2	7.9	7.3
<b>Return on Equity</b>	1996	26.8	10.4	1.1	6.3	12.9	10.5
	1997	32.8	14.8	2.4	10.6	15.6	10.8
	1998	36.1	17.7	3.1	14.3	19.5	12.8
<b>Liabilities to Assets</b>	1996	0.42	0.70	0.94	0.77	0.64	0.63
	1997	0.43	0.71	0.95	0.74	0.70	0.61
	1998	0.41	0.68	0.92	0.72	0.67	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>		
	1996-97	9.5			8.6		
	1997-98	11.8			6.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	70.6			29.4		
	1997	72.8			27.2		
	1998	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: 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 (1997):	1,125						
Net Profit Margin	1996	3.7	0.9	-1.5	0.6	1.0	1.1
	1997	4.4	1.5	-1.0	0.8	1.7	1.2
	1998	4.8	1.8	-0.4	1.2	1.9	1.2
Pretax Profit Margin	1996	4.7	1.2	-1.5	1.0	1.3	1.4
	1997	5.5	1.8	-0.9	1.1	2.0	1.6
	1998	6.1	2.3	-0.2	1.9	2.5	1.5
Gross Profit Margin	1996	29.4	22.7	16.1	26.6	22.3	14.9
	1997	29.2	23.0	17.5	25.8	22.6	17.4
	1998	29.8	23.0	16.5	25.1	22.6	13.6
Pretax Profit to Assets	1996	9.4	2.3	-3.2	0.9	2.8	4.5
	1997	12.4	3.8	-1.9	2.0	4.4	5.8
	1998	14.5	5.6	-0.6	2.4	7.1	5.9
Return on Equity	1996	19.1	6.3	-0.7	4.3	7.0	12.3
	1997	22.3	8.7	0.1	7.7	8.9	14.2
	1998	29.7	12.6	2.2	6.7	13.8	11.9
Liabilities to Assets	1996	0.35	0.67	0.93	0.77	0.65	0.69
	1997	0.38	0.65	0.91	0.75	0.64	0.71
	1998	0.36	0.67	0.93	0.76	0.64	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				9.8	19.7	
	1997-98				8.1	0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.6	32.4	
	1997				71.8	28.2	
	1998				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: 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 (1997):	230						
<b>Net Profit Margin</b>	1996	6.4	1.9	-0.9	0.9	2.1	1.0
	1997	6.3	1.8	-1.0	2.1	1.7	1.7
	1998	5.9	1.5	-0.9	0.8	2.5	...
<b>Pretax Profit Margin</b>	1996	7.7	2.1	-0.9	0.9	2.7	1.6
	1997	7.8	2.1	-1.0	2.7	2.0	2.8
	1998	7.4	2.0	-0.4	1.1	3.0	...
<b>Gross Profit Margin</b>	1996	46.7	35.4	27.4	43.3	32.1	24.6
	1997	45.1	34.6	27.0	39.0	32.0	24.6
	1998	38.5	32.4	23.7	35.6	30.3	...
<b>Pretax Profit to Assets</b>	1996	15.2	3.6	-1.9	1.3	6.6	4.0
	1997	16.3	4.8	-2.1	4.4	4.8	5.7
	1998	16.3	4.8	-2.2	2.4	7.5	...
<b>Return on Equity</b>	1996	25.1	7.7	-1.2	4.4	12.9	9.2
	1997	34.4	12.6	1.1	15.7	11.9	10.8
	1998	34.8	17.5	1.6	11.4	23.4	...
<b>Liabilities to Assets</b>	1996	0.30	0.67	0.98	0.73	0.62	0.67
	1997	0.37	0.75	0.98	0.77	0.75	0.65
	1998	0.48	0.79	1.01	0.88	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>			
	1996-97	4.8		8.7			
	1997-98	12.1		12.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			66.4	33.6		
	1997			69.4	30.6		
	1998			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: 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 (1997):	1,984						
Net Profit Margin	1996	3.9	0.9	-2.6	-0.5	1.2	1.2
	1997	4.2	1.3	-1.7	0.9	1.4	1.3
	1998	4.6	1.6	-1.0	1.1	1.7	1.3
Pretax Profit Margin	1996	4.7	1.1	-2.5	-0.3	1.5	1.5
	1997	5.3	1.6	-1.5	1.1	1.7	1.7
	1998	5.7	2.0	-0.9	1.5	2.0	1.8
Gross Profit Margin	1996	33.9	25.7	20.1	31.8	24.4	23.1
	1997	33.7	25.6	19.9	31.9	24.4	23.3
	1998	32.8	25.6	19.7	32.8	24.2	23.8
Pretax Profit to Assets	1996	10.0	2.1	-4.3	-0.4	3.3	4.0
	1997	11.4	3.2	-3.4	1.7	4.0	4.4
	1998	12.4	4.2	-1.9	2.0	4.7	4.7
Return on Equity	1996	21.1	6.9	-2.1	3.5	8.0	8.5
	1997	23.6	8.2	-0.7	6.6	8.8	8.7
	1998	25.0	9.8	1.4	6.7	10.7	9.3
Liabilities to Assets	1996	0.43	0.69	0.93	0.79	0.66	0.67
	1997	0.43	0.69	0.96	0.76	0.66	0.64
	1998	0.44	0.69	0.96	0.83	0.66	0.67
		<b>Firms with revenue between</b>					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		6.7		8.8			
1997-98		7.7		6.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				63.6	36.4		
1997				67.6	32.4		
1998				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: 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 (1997):	1,367						
<b>Net Profit Margin</b>	1996	4.4	1.5	-0.5	1.4	1.5	1.2
	1997	5.0	1.8	-0.4	2.2	1.7	1.1
	1998	5.4	2.0	0.0	2.3	2.0	1.1
<b>Pretax Profit Margin</b>	1996	5.5	1.9	-0.4	1.7	1.9	1.6
	1997	6.0	2.1	-0.2	2.6	2.0	1.5
	1998	6.5	2.5	0.1	2.8	2.4	1.4
<b>Gross Profit Margin</b>	1996	32.8	22.8	15.4	32.1	19.7	12.5
	1997	33.1	23.3	15.9	31.3	20.1	12.2
	1998	33.9	23.7	16.2	32.0	21.2	12.7
<b>Pretax Profit to Assets</b>	1996	10.3	3.6	-0.6	2.1	4.3	4.1
	1997	11.6	4.2	-0.5	3.4	4.5	3.6
	1998	13.6	4.7	0.1	3.8	5.2	3.1
<b>Return on Equity</b>	1996	19.1	9.2	0.8	4.2	10.2	12.3
	1997	23.8	10.0	1.4	7.6	10.8	11.8
	1998	26.5	13.0	2.9	9.6	14.0	10.8
<b>Liabilities to Assets</b>	1996	0.39	0.68	0.86	0.66	0.69	0.75
	1997	0.42	0.69	0.89	0.70	0.68	0.77
	1998	0.41	0.70	0.89	0.71	0.69	0.79
		<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>	1996-97				12.3	13.8	
	1997-98				10.7	0.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				76.0	24.0	
	1997				77.1	22.9	
	1998				78.5	21.5	

(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: 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 (1997):	610						
Net Profit Margin	1996	6.0	1.9	-2.2	0.9	2.3	1.5
	1997	6.6	2.2	-1.0	1.7	2.4	2.0
	1998	7.6	2.6	-0.4	3.4	2.3	1.9
Pretax Profit Margin	1996	7.4	2.1	-1.8	1.1	3.0	1.9
	1997	8.2	2.8	-0.8	2.2	3.0	2.5
	1998	9.1	3.3	-0.2	3.7	3.0	2.4
Gross Profit Margin	1996	44.6	29.0	18.7	40.7	24.5	18.6
	1997	45.3	28.1	18.9	40.2	23.6	21.4
	1998	41.9	28.4	18.1	38.4	24.1	17.9
Pretax Profit to Assets	1996	14.5	4.4	-3.6	1.7	6.2	4.5
	1997	17.2	5.2	-1.8	3.8	6.6	5.8
	1998	18.0	6.3	-0.6	6.3	6.1	5.1
Return on Equity	1996	29.9	13.4	1.1	8.9	14.2	11.7
	1997	37.4	12.9	2.0	8.8	14.2	14.8
	1998	33.3	14.2	1.8	13.7	14.3	13.1
Liabilities to Assets	1996	0.41	0.71	0.94	0.76	0.67	0.74
	1997	0.45	0.74	0.95	0.78	0.71	0.77
	1998	0.44	0.71	0.93	0.73	0.70	0.67
		<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							
	1996-97				11.5	20.3	
	1997-98				11.6	17.1	
					<b>Profit</b>	<b>Loss</b>	
Distribution of Firms by profit and loss - Pretax Profit (%)							
	1996				68.9	31.1	
	1997				72.6	27.4	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	332						
<b>Net Profit Margin</b>	1996	8.3	3.1	-0.4	1.8	3.6	1.9
	1997	9.9	4.1	-0.3	4.3	4.1	1.7
	1998	9.0	4.0	-0.3	3.8	4.1	1.5
<b>Pretax Profit Margin</b>	1996	10.4	4.0	-0.4	2.1	4.6	2.5
	1997	12.6	5.2	0.1	5.3	5.1	1.9
	1998	11.2	5.1	-0.1	4.9	5.3	2.0
<b>Gross Profit Margin</b>	1996	42.8	29.7	21.2	33.8	28.7	23.7
	1997	44.5	31.4	21.8	37.3	28.6	23.5
	1998	46.1	30.1	22.3	36.1	29.3	21.0
<b>Pretax Profit to Assets</b>	1996	21.9	7.8	-0.5	2.0	12.1	5.8
	1997	21.7	9.5	-0.4	8.7	10.1	5.6
	1998	23.5	9.7	-0.2	7.0	10.3	5.1
<b>Return on Equity</b>	1996	34.9	16.0	0.8	4.4	22.5	13.2
	1997	40.8	20.4	4.9	19.0	20.4	17.4
	1998	36.1	16.3	2.5	12.1	17.7	12.1
<b>Liabilities to Assets</b>	1996	0.37	0.64	0.86	0.70	0.63	0.80
	1997	0.38	0.63	0.86	0.62	0.63	0.78
	1998	0.33	0.58	0.86	0.60	0.58	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1996-97	21.5	27.1
1997-98	17.8	6.4
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	<b>Profit</b>	<b>Loss</b>
1996	74.0	26.0
1997	77.0	23.0
1998	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: 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 (1997):	2,525						
Net Profit Margin	1996	5.8	2.3	-0.6	1.5	2.6	1.7
	1997	6.4	2.5	-0.4	1.8	2.7	1.7
	1998	6.9	2.9	-0.2	2.7	3.0	1.9
Pretax Profit Margin	1996	7.3	2.9	-0.5	1.8	3.2	2.3
	1997	7.9	3.3	-0.3	2.3	3.5	2.4
	1998	8.6	3.7	0.2	3.3	3.8	2.6
Gross Profit Margin	1996	41.6	31.8	24.2	38.3	29.4	25.0
	1997	42.7	32.0	23.9	38.3	29.5	25.7
	1998	41.9	31.2	23.5	38.7	29.0	25.9
Pretax Profit to Assets	1996	16.2	6.3	-1.2	2.9	7.6	6.0
	1997	17.1	6.7	-0.8	3.8	8.2	5.7
	1998	19.3	8.1	0.2	5.7	8.9	5.9
Return on Equity	1996	33.0	14.5	1.5	9.0	16.7	13.7
	1997	36.3	16.8	3.6	14.3	17.8	14.2
	1998	36.4	18.3	4.7	14.3	20.1	15.3
Liabilities to Assets	1996	0.41	0.66	0.92	0.68	0.66	0.70
	1997	0.42	0.68	0.92	0.73	0.66	0.70
	1998	0.41	0.66	0.90	0.70	0.64	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			7.9		
		1997-98			12.1		
					8.8		
					9.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			73.1		26.9
		1997			74.5		25.5
		1998			77.4		22.6

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

SICE: 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 (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	404						
<b>Net Profit Margin</b>	1996	5.7	1.6	-0.8	1.0	2.4	1.3
	1997	6.6	2.2	-0.8	2.1	2.2	1.3
	1998	7.7	2.7	0.1	2.5	2.7	1.5
<b>Pretax Profit Margin</b>	1996	7.1	1.9	-0.8	1.0	2.8	1.9
	1997	8.7	2.5	-0.8	2.1	2.8	1.8
	1998	9.3	3.3	0.3	2.9	3.4	1.9
<b>Gross Profit Margin</b>	1996	41.6	29.9	21.8	35.8	28.4	22.8
	1997	43.5	32.1	23.8	38.1	29.6	24.0
	1998	40.4	29.6	21.8	33.9	28.2	22.6
<b>Pretax Profit to Assets</b>	1996	15.2	4.5	-1.6	1.6	6.5	4.4
	1997	18.0	6.4	-1.3	4.8	6.9	5.2
	1998	18.7	7.7	0.4	5.5	9.3	4.9
<b>Return on Equity</b>	1996	32.8	12.7	2.0	7.6	15.9	11.0
	1997	38.9	16.6	3.8	14.1	17.9	10.4
	1998	37.6	19.0	4.8	12.4	20.2	12.4
<b>Liabilities to Assets</b>	1996	0.45	0.72	0.96	0.72	0.72	0.69
	1997	0.43	0.72	0.96	0.71	0.74	0.69
	1998	0.43	0.70	0.95	0.71	0.69	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>	1996-97				8.3	11.3	
	1997-98				6.3	12.8	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				71.6	28.4	
	1997				72.9	27.1	
	1998				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: 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 (1997):	216						
Net Profit Margin	1996	6.3	2.5	-0.1	2.2	2.6	0.8
	1997	4.7	1.5	-1.3	0.3	2.3	1.9
	1998	7.9	3.2	0.5	3.2	3.2	1.5
Pretax Profit Margin	1996	7.7	3.3	0.1	2.9	3.6	1.1
	1997	6.0	2.1	-0.5	0.5	2.9	2.5
	1998	10.1	4.1	0.8	4.0	4.1	1.9
Gross Profit Margin	1996	43.9	32.2	23.5	38.0	29.9	22.1
	1997	40.4	30.9	22.8	37.0	27.6	25.2
	1998	40.6	30.1	20.1	34.0	27.8	23.7
Pretax Profit to Assets	1996	17.4	7.2	0.4	6.4	8.0	3.7
	1997	15.3	5.0	-1.8	1.1	8.0	7.4
	1998	20.8	8.6	1.9	8.3	8.9	4.7
Return on Equity	1996	33.4	13.0	2.9	12.5	14.5	8.9
	1997	34.1	14.8	1.6	5.6	16.7	18.2
	1998	44.9	18.8	6.1	10.8	22.4	11.5
Liabilities to Assets	1996	0.40	0.72	0.93	0.75	0.68	0.74
	1997	0.49	0.74	0.97	0.77	0.71	0.78
	1998	0.45	0.67	0.93	0.62	0.68	0.74
Sales - % change year over year			Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million		
	1996-97			4.2		12.6	
	1997-98			13.8		-2.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				77.2	22.8	
	1997				71.6	28.4	
	1998				81.6	18.4	

(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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,214						
<b>Net Profit Margin</b>	1996	6.0	1.7	-1.3	1.5	2.0	1.6
	1997	6.3	1.7	-1.8	1.0	2.4	1.5
	1998	5.9	2.1	-1.1	1.5	2.3	1.9
<b>Pretax Profit Margin</b>	1996	7.0	2.1	-1.1	1.7	2.4	2.2
	1997	7.9	2.2	-1.5	1.2	2.9	1.9
	1998	7.2	2.4	-0.9	1.7	2.9	2.5
<b>Gross Profit Margin</b>	1996	49.2	35.1	24.6	40.3	31.1	20.8
	1997	48.6	36.0	25.1	40.8	32.7	24.1
	1998	47.5	35.1	24.0	41.7	32.1	29.8
<b>Pretax Profit to Assets</b>	1996	16.7	4.8	-2.7	3.1	6.3	6.0
	1997	18.7	5.8	-3.8	2.3	8.0	5.3
	1998	19.3	6.5	-2.4	3.5	8.4	7.4
<b>Return on Equity</b>	1996	34.1	13.3	1.4	12.3	14.4	12.9
	1997	38.4	16.7	2.3	13.6	18.1	14.5
	1998	43.0	20.3	4.0	19.4	20.6	21.3
<b>Liabilities to Assets</b>	1996	0.43	0.71	0.97	0.78	0.68	0.70
	1997	0.46	0.75	0.99	0.82	0.70	0.74
	1998	0.47	0.75	1.00	0.82	0.72	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>			
	1996-97		8.2	14.9			
	1997-98		11.7	11.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		68.6	31.4			
	1997		67.9	32.1			
	1998		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: 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 (1997):	2,405						
<b>Net Profit Margin</b>	1996	5.0	1.1	-1.7	0.9	1.2	0.8
	1997	4.8	1.0	-1.6	1.0	1.0	0.9
	1998	4.5	1.1	-1.3	1.1	1.1	0.9
<b>Pretax Profit Margin</b>	1996	6.1	1.4	-1.5	1.1	1.5	1.1
	1997	5.7	1.2	-1.5	1.2	1.2	1.3
	1998	5.5	1.4	-1.1	1.4	1.3	1.2
<b>Gross Profit Margin</b>	1996	41.0	24.0	15.1	32.8	20.0	12.6
	1997	37.2	22.7	14.7	30.9	19.2	13.9
	1998	32.8	21.3	14.7	27.0	19.5	15.0
<b>Pretax Profit to Assets</b>	1996	19.7	5.7	-5.4	3.1	7.0	5.8
	1997	19.7	4.7	-6.5	3.5	5.4	6.7
	1998	19.9	5.0	-5.0	3.7	5.4	6.5
<b>Return on Equity</b>	1996	50.0	24.9	5.7	20.0	28.3	25.7
	1997	49.8	25.0	5.8	22.9	25.8	21.4
	1998	48.2	24.0	4.1	19.0	26.5	19.7
<b>Liabilities to Assets</b>	1996	0.57	0.83	1.03	0.85	0.82	0.80
	1997	0.59	0.86	1.05	0.91	0.83	0.80
	1998	0.57	0.83	1.04	0.90	0.81	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>	1996-97				12.7	12.3	
	1997-98				10.0	5.8	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				64.7	35.3	
	1997				64.0	36.0	
	1998				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: 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 (1997):	309						
<b>Net Profit Margin</b>	1996	6.3	1.3	-1.5	0.7	1.9	1.1
	1997	7.1	2.0	-2.1	0.9	2.5	0.8
	1998	7.5	3.3	-0.2	2.7	3.5	1.8
<b>Pretax Profit Margin</b>	1996	7.6	1.6	-1.3	0.8	2.3	1.5
	1997	8.9	2.4	-2.0	0.9	3.3	1.2
	1998	8.2	3.7	0.0	2.9	4.1	1.9
<b>Gross Profit Margin</b>	1996	50.3	35.5	23.4	44.1	29.8	24.2
	1997	51.4	35.3	24.3	44.8	30.8	24.2
	1998	47.0	31.5	22.2	44.2	28.6	25.6
<b>Pretax Profit to Assets</b>	1996	18.0	4.3	-3.4	1.4	5.1	5.3
	1997	18.4	5.8	-6.5	1.7	7.4	5.0
	1998	20.6	8.7	-0.3	5.7	11.4	7.9
<b>Return on Equity</b>	1996	34.3	15.9	0.7	15.8	16.2	17.1
	1997	31.0	14.9	-1.3	11.6	16.2	11.2
	1998	32.6	16.3	5.4	12.1	20.3	14.6
<b>Liabilities to Assets</b>	1996	0.48	0.74	1.00	0.81	0.73	0.73
	1997	0.45	0.74	1.01	0.83	0.66	0.73
	1998	0.29	0.67	0.92	0.72	0.63	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>			
	1996-97	6.0		30.0			
	1997-98	7.8		21.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	64.9		35.1			
	1997	64.4		35.6			
	1998	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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,272						
<b>Net Profit Margin</b>	1996	4.2	1.2	-1.6	0.8	1.6	1.4
	1997	5.4	1.6	-1.0	1.3	1.8	1.8
	1998	5.8	2.1	-0.5	1.8	2.4	1.4
<b>Pretax Profit Margin</b>	1996	5.2	1.5	-1.3	0.9	1.9	1.8
	1997	6.6	1.9	-0.8	1.5	2.3	2.4
	1998	7.3	2.7	-0.4	2.1	3.0	2.0
<b>Gross Profit Margin</b>	1996	48.0	36.4	25.7	44.2	32.8	26.2
	1997	49.4	36.6	25.7	45.0	32.4	23.8
	1998	48.5	35.1	25.7	43.2	32.5	25.1
<b>Pretax Profit to Assets</b>	1996	12.5	3.6	-3.5	1.8	5.6	6.4
	1997	16.7	4.8	-2.5	3.1	6.0	6.8
	1998	18.3	6.8	-1.1	4.9	8.0	6.0
<b>Return on Equity</b>	1996	28.1	10.5	-0.6	5.9	12.8	15.9
	1997	34.5	14.6	1.6	10.5	16.7	16.6
	1998	37.9	15.9	3.4	13.6	17.1	14.0
<b>Liabilities to Assets</b>	1996	0.47	0.74	0.95	0.82	0.71	0.73
	1997	0.49	0.74	0.96	0.79	0.71	0.72
	1998	0.42	0.71	0.94	0.77	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>	1996-97				8.8	11.5	
	1997-98				9.7	17.8	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996				67.4	32.6	
	1997				70.2	29.8	
	1998				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: 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
Number of firms (1997):	759	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.6	1.3	-1.8	0.7	1.8	1.4
	1997	5.3	1.5	-1.3	0.8	2.0	1.5
	1998	5.2	1.6	-1.0	1.1	2.1	1.7
Pretax Profit Margin	1996	6.2	1.7	-1.5	1.0	2.2	2.0
	1997	6.5	1.8	-1.2	0.8	2.5	1.6
	1998	6.6	2.0	-0.9	1.5	2.7	2.3
Gross Profit Margin	1996	45.0	33.6	24.1	40.4	30.0	24.0
	1997	46.0	33.0	24.7	40.5	30.3	26.1
	1998	47.6	34.5	24.1	41.8	31.1	24.0
Pretax Profit to Assets	1996	13.5	3.3	-4.4	1.3	5.0	5.8
	1997	14.4	4.0	-2.5	2.1	5.7	2.8
	1998	14.1	4.1	-2.1	2.3	6.9	6.1
Return on Equity	1996	26.3	9.3	-1.9	2.1	12.4	10.0
	1997	30.4	12.3	0.7	9.1	14.6	8.9
	1998	34.9	13.3	1.0	11.8	15.6	13.7
Liabilities to Assets	1996	0.45	0.75	0.99	0.85	0.71	0.67
	1997	0.44	0.76	0.99	0.82	0.70	0.69
	1998	0.45	0.73	0.99	0.78	0.68	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1996-97		1.9		-1.7	
		1997-98		8.7		9.5	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1996		66.4	33.6		
		1997		67.0	33.0		
		1998		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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,147						
Net Profit Margin	1996	7.1	2.1	-1.4	2.1	2.1	1.6
	1997	7.7	2.6	-0.7	2.9	2.5	1.6
	1998	7.8	2.6	-0.3	3.7	2.4	1.3
Pretax Profit Margin	1996	8.7	2.6	-1.2	2.3	2.7	2.1
	1997	9.3	3.3	-0.6	3.5	3.1	2.0
	1998	9.5	3.3	-0.2	4.4	2.9	2.3
Gross Profit Margin	1996	48.6	36.9	26.9	42.0	34.0	32.9
	1997	49.4	36.6	26.7	41.8	34.0	31.3
	1998	49.6	35.3	27.0	42.9	32.9	30.8
Pretax Profit to Assets	1996	17.8	5.4	-3.1	4.1	6.4	5.2
	1997	20.7	7.0	-1.4	6.4	7.6	5.2
	1998	20.2	8.0	-0.4	8.3	7.8	5.9
Return on Equity	1996	31.7	13.2	1.5	9.3	15.7	13.2
	1997	33.9	16.6	2.9	17.0	16.4	12.0
	1998	34.6	17.0	3.8	16.2	17.2	13.2
Liabilities to Assets	1996	0.39	0.69	0.97	0.74	0.66	0.70
	1997	0.41	0.70	0.96	0.77	0.66	0.70
	1998	0.39	0.70	0.93	0.70	0.71	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							
		1996-97		8.8		11.0	
		1997-98		9.4		9.5	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
				1996		31.1	
				1997		27.8	
				1998		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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,125						
<b>Net Profit Margin</b>	1996	6.1	2.0	-1.3	1.2	2.6	1.8
	1997	6.2	1.9	-1.1	1.6	2.0	1.7
	1998	6.1	2.2	-1.2	1.6	2.4	1.7
<b>Pretax Profit Margin</b>	1996	7.6	2.6	-1.2	1.5	3.2	2.4
	1997	7.8	2.4	-0.9	1.8	2.6	2.5
	1998	7.9	2.8	-1.0	2.1	3.0	2.2
<b>Gross Profit Margin</b>	1996	44.2	31.6	23.0	37.9	27.9	23.8
	1997	45.2	31.1	21.4	40.0	28.4	24.4
	1998	41.5	31.3	22.9	35.8	28.5	24.3
<b>Pretax Profit to Assets</b>	1996	15.4	5.1	-2.5	2.1	7.0	5.9
	1997	16.1	4.4	-1.7	3.2	6.2	5.5
	1998	16.9	5.7	-2.0	2.8	8.4	6.1
<b>Return on Equity</b>	1996	30.8	13.3	1.1	7.5	17.6	13.6
	1997	30.5	12.2	1.0	8.6	14.0	13.7
	1998	35.4	16.4	1.0	11.0	19.5	14.4
<b>Liabilities to Assets</b>	1996	0.41	0.70	0.94	0.75	0.67	0.72
	1997	0.42	0.70	0.95	0.77	0.67	0.71
	1998	0.45	0.70	0.94	0.75	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>	
	1996-97				8.2	6.5	
	1997-98				10.3	7.1	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				69.9	30.1	
	1997				70.5	29.5	
	1998				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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	473						
Net Profit Margin	1996	4.8	1.5	-1.1	0.8	2.2	1.6
	1997	5.2	1.6	-1.5	0.5	2.3	2.7
	1998	5.8	1.6	-1.3	1.3	2.0	1.9
Pretax Profit Margin	1996	6.1	2.0	-0.9	1.3	2.9	1.9
	1997	6.7	2.0	-1.4	0.8	2.8	3.4
	1998	7.3	2.0	-1.2	1.4	2.5	2.4
Gross Profit Margin	1996	59.9	44.1	27.0	50.6	36.8	29.6
	1997	59.8	42.3	28.1	50.4	37.1	23.3
	1998	57.5	39.7	26.7	48.3	34.8	39.9
Pretax Profit to Assets	1996	10.4	3.1	-1.7	1.3	5.6	7.4
	1997	12.4	3.6	-2.0	1.4	5.5	7.6
	1998	13.1	3.8	-2.3	2.0	5.5	8.0
Return on Equity	1996	22.5	8.7	0.9	7.9	9.3	13.7
	1997	23.3	7.5	-1.8	4.3	10.6	17.5
	1998	25.3	11.0	0.7	12.0	10.5	10.5
Liabilities to Assets	1996	0.38	0.71	0.95	0.86	0.58	0.45
	1997	0.38	0.68	0.95	0.85	0.56	0.58
	1998	0.35	0.68	0.94	0.81	0.57	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	1996-97				6.7	-1.2	
	1997-98				3.5	7.3	
					<b>Profit</b>	<b>Loss</b>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				68.2	31.8	
	1997				66.6	33.4	
	1998				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: 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 (1997):	851						
<b>Net Profit Margin</b>	1996	7.5	2.0	-3.3	0.8	2.6	1.0
	1997	6.5	1.6	-3.3	0.9	2.2	1.5
	1998	6.2	1.8	-2.0	1.0	2.1	1.6
<b>Pretax Profit Margin</b>	1996	9.3	2.5	-2.9	1.1	3.3	1.3
	1997	8.0	2.1	-2.8	1.1	2.7	1.9
	1998	7.9	2.2	-1.8	1.3	2.5	2.1
<b>Gross Profit Margin</b>	1996	52.4	34.5	22.4	40.4	31.6	16.4
	1997	51.3	33.2	20.9	42.9	27.5	17.4
	1998	51.4	33.6	19.7	46.3	29.5	17.6
<b>Pretax Profit to Assets</b>	1996	17.0	5.3	-5.7	1.3	7.7	4.9
	1997	15.6	4.0	-5.2	1.8	6.2	5.3
	1998	16.2	5.1	-4.2	2.2	6.4	6.3
<b>Return on Equity</b>	1996	33.3	13.6	0.5	10.8	15.4	14.7
	1997	32.2	12.3	-1.6	11.8	12.3	13.1
	1998	33.7	13.4	0.7	12.8	13.6	15.4
<b>Liabilities to Assets</b>	1996	0.36	0.69	0.98	0.77	0.64	0.75
	1997	0.44	0.75	0.99	0.85	0.68	0.75
	1998	0.44	0.73	0.98	0.85	0.68	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>			
	1996-97	8.3		-2.9			
	1997-98	14.0		6.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.0		35.0			
	1997	65.0		35.0			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	368						
Net Profit Margin	1996	4.5	1.5	-1.6	1.2	1.7	1.5
	1997	6.0	1.7	-1.1	1.1	2.1	1.2
	1998	5.1	1.7	-0.8	1.7	1.7	1.4
Pretax Profit Margin	1996	5.7	1.8	-1.4	1.4	2.1	2.0
	1997	7.3	2.2	-1.0	1.6	2.4	1.6
	1998	6.2	2.1	-0.6	2.3	2.0	1.8
Gross Profit Margin	1996	43.8	34.3	25.8	35.8	33.8	28.1
	1997	46.3	35.4	27.4	39.8	33.6	29.1
	1998	43.1	34.8	27.3	40.1	32.6	28.9
Pretax Profit to Assets	1996	13.8	4.1	-3.0	2.7	5.1	5.3
	1997	15.0	4.7	-2.6	2.9	7.1	3.8
	1998	14.7	5.4	-1.5	5.0	5.7	5.3
Return on Equity	1996	37.2	11.8	0.7	9.0	12.0	8.5
	1997	33.6	13.8	-0.9	14.5	13.8	11.4
	1998	34.6	14.6	3.8	19.6	14.1	17.4
Liabilities to Assets	1996	0.50	0.77	0.98	0.83	0.72	0.71
	1997	0.45	0.75	0.97	0.81	0.72	0.71
	1998	0.46	0.75	0.96	0.81	0.74	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	1996-97			4.1			8.9
	1997-98			8.7			10.1
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1996			68.5			31.5
	1997			67.2			32.8
	1998			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: 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 \$25 million to \$5 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	280						
Net Profit Margin	1996	5.5	1.9	-0.9	0.9	2.1	1.3
	1997	5.2	1.8	-0.9	1.1	2.1	1.4
	1998	5.8	2.0	0.2	1.3	2.3	1.8
Pretax Profit Margin	1996	6.9	2.5	-0.8	1.0	2.8	1.8
	1997	6.7	2.4	-0.6	1.7	2.7	2.0
	1998	7.5	2.9	0.4	1.8	3.1	2.3
Gross Profit Margin	1996	41.0	27.7	20.5	33.6	26.2	23.0
	1997	37.6	27.6	19.3	31.1	26.6	23.2
	1998	40.1	30.5	21.4	33.5	27.9	22.7
Pretax Profit to Assets	1996	14.8	5.8	-1.9	2.5	7.2	5.7
	1997	15.6	5.9	-2.8	2.2	7.0	6.6
	1998	16.7	7.1	1.0	4.0	7.7	7.5
Return on Equity	1996	31.0	13.5	2.6	8.5	15.0	18.0
	1997	29.5	13.4	2.9	7.3	18.3	14.9
	1998	32.2	15.0	5.8	15.5	14.9	13.2
Liabilities to Assets	1996	0.40	0.69	0.94	0.73	0.68	0.73
	1997	0.37	0.70	0.96	0.78	0.66	0.71
	1998	0.38	0.70	0.91	0.84	0.66	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		2.1		0.7			
1997-98		7.1		5.1			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				72.3	27.7		
1997				74.3	25.7		
1998				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: 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	Median
Number of firms (1997):	310	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	2.8	1.0	-1.2	0.8	1.1	1.1
	1997	3.2	1.1	-1.0	0.8	1.2	1.1
	1998	3.3	1.2	-1.2	0.2	1.6	1.1
Pretax Profit Margin	1996	3.6	1.2	-1.0	0.9	1.3	1.4
	1997	4.0	1.5	-0.9	1.1	1.5	1.5
	1998	4.2	1.5	-1.0	0.3	1.9	1.3
Gross Profit Margin	1996	32.1	20.6	14.8	27.2	18.7	13.9
	1997	31.5	20.2	14.7	27.4	18.7	13.0
	1998	29.0	20.5	15.4	28.1	18.3	14.3
Pretax Profit to Assets	1996	9.9	3.1	-3.3	0.6	4.2	5.8
	1997	10.4	3.8	-2.7	2.4	4.2	6.0
	1998	12.7	3.5	-3.3	0.4	5.4	6.3
Return on Equity	1996	28.3	11.4	2.6	10.5	12.9	13.0
	1997	31.4	11.7	2.7	9.8	12.0	14.7
	1998	30.4	11.5	1.6	6.9	12.1	15.2
Liabilities to Assets	1996	0.53	0.83	1.02	0.96	0.76	0.68
	1997	0.47	0.77	1.00	0.84	0.73	0.69
	1998	0.49	0.72	0.98	0.86	0.70	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>			
	1996-97	9.7		13.4			
	1997-98	3.2		1.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1996	67.4		32.6			
	1997	70.3		29.7			
	1998	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: 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 (1997):	135						
<b>Net Profit Margin</b>	1996	5.9	1.8	-1.1	3.7	1.2	1.7
	1997	7.6	2.2	-0.4	3.3	2.0	2.1
	1998	7.0	2.5	-1.5	2.6	2.4	1.7
<b>Pretax Profit Margin</b>	1996	6.7	2.2	-0.9	4.1	1.8	2.3
	1997	9.2	2.7	-0.4	3.4	2.5	2.8
	1998	9.0	3.0	-1.0	3.1	3.0	2.3
<b>Gross Profit Margin</b>	1996	36.4	21.4	13.1	34.3	20.2	17.7
	1997	35.6	21.3	13.2	39.0	19.3	16.4
	1998	40.3	23.4	13.6	32.8	21.3	16.8
<b>Pretax Profit to Assets</b>	1996	12.7	4.2	-1.8	4.2	4.2	4.2
	1997	12.7	4.7	-0.3	4.7	4.7	6.6
	1998	14.7	4.2	-1.5	3.5	5.3	6.4
<b>Return on Equity</b>	1996	24.5	7.2	0.0	5.4	9.7	12.6
	1997	20.9	11.3	2.4	7.5	12.1	15.5
	1998	19.6	5.6	-4.9	3.8	9.4	12.4
<b>Liabilities to Assets</b>	1996	0.27	0.55	0.84	0.48	0.60	0.64
	1997	0.40	0.61	0.86	0.62	0.60	0.70
	1998	0.19	0.54	0.79	0.53	0.54	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>		
	1996-97	6.4			23.4		
	1997-98	11.0			7.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	72.7			27.3		
	1997	75.9			24.1		
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	264						
Net Profit Margin	1996	5.0	1.8	-0.8	1.2	2.1	1.6
	1997	5.8	2.5	-0.3	1.5	2.7	1.4
	1998	5.2	2.2	-0.8	1.8	2.4	1.5
Pretax Profit Margin	1996	6.1	2.6	-0.4	1.3	2.8	1.9
	1997	6.9	3.0	-0.2	2.4	3.2	1.9
	1998	6.6	2.7	-0.7	3.4	2.7	1.9
Gross Profit Margin	1996	31.6	20.8	13.2	31.7	18.0	17.0
	1997	33.9	21.5	13.8	34.0	19.2	17.9
	1998	34.5	21.6	14.8	35.3	20.0	18.6
Pretax Profit to Assets	1996	12.6	5.5	-1.0	1.4	6.6	4.7
	1997	13.7	6.2	-0.5	3.4	7.0	3.8
	1998	14.8	6.1	-1.2	3.3	7.0	4.0
Return on Equity	1996	25.5	11.8	2.3	6.3	13.5	16.2
	1997	29.2	14.9	5.1	6.7	16.0	11.0
	1998	25.8	11.8	1.0	4.5	12.5	13.1
Liabilities to Assets	1996	0.43	0.67	0.89	0.62	0.67	0.75
	1997	0.39	0.66	0.91	0.81	0.65	0.75
	1998	0.36	0.62	0.84	0.67	0.62	0.73
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year				9.7	7.6		
				-0.7	-0.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
				77.1	22.9		
				77.4	22.6		
				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: 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 (1997):	275						
<b>Net Profit Margin</b>	1996	4.5	0.8	-3.7	-0.4	1.2	0.9
	1997	5.4	1.4	-3.1	0.9	1.6	0.9
	1998	6.2	1.5	-4.0	-0.7	2.0	1.0
<b>Pretax Profit Margin</b>	1996	5.9	1.3	-3.7	-0.3	1.5	1.1
	1997	6.6	1.5	-3.3	0.5	2.2	1.4
	1998	7.4	2.0	-2.7	0.5	2.7	1.5
<b>Gross Profit Margin</b>	1996	44.9	34.2	26.3	37.0	31.5	30.7
	1997	46.4	34.6	25.5	39.0	32.7	31.4
	1998	44.7	34.5	24.8	34.9	34.1	33.5
<b>Pretax Profit to Assets</b>	1996	10.4	1.6	-5.6	-0.3	3.3	2.6
	1997	11.8	2.6	-5.2	1.0	4.2	2.6
	1998	15.1	3.6	-6.7	0.7	5.6	3.5
<b>Return on Equity</b>	1996	20.6	4.3	-4.2	1.2	6.0	7.4
	1997	26.2	8.8	-4.4	2.9	10.3	9.2
	1998	30.6	9.6	-0.2	11.9	9.0	9.4
<b>Liabilities to Assets</b>	1996	0.50	0.81	1.05	0.88	0.72	0.73
	1997	0.48	0.76	1.02	0.88	0.69	0.73
	1998	0.53	0.77	1.02	0.89	0.64	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>			
	1996-97	4.1		12.1			
	1997-98	3.6		2.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	59.2		40.8			
	1997	64.0		36.0			
	1998	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: 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 (1997):	497						
Net Profit Margin	1996	6.1	1.3	-2.8	1.4	1.3	1.2
	1997	7.2	1.9	-2.8	1.6	2.1	1.3
	1998	6.7	2.0	-2.0	2.2	1.8	1.3
Pretax Profit Margin	1996	7.1	1.6	-2.8	1.4	1.7	1.8
	1997	8.6	2.1	-2.4	1.8	2.3	1.8
	1998	8.3	2.2	-1.9	2.2	2.2	1.8
Gross Profit Margin	1996	38.7	29.2	20.9	34.7	26.8	27.1
	1997	39.5	29.6	21.8	34.0	26.6	25.7
	1998	39.0	30.8	22.1	33.3	28.6	26.1
Pretax Profit to Assets	1996	14.7	3.3	-5.0	2.7	3.7	3.5
	1997	16.7	4.4	-4.6	3.6	5.1	3.0
	1998	15.0	4.0	-3.6	3.8	4.0	4.1
Return on Equity	1996	30.3	10.3	-1.8	9.0	10.6	8.3
	1997	31.0	13.5	1.4	15.9	12.1	10.0
	1998	31.9	11.6	1.1	9.8	11.8	12.3
Liabilities to Assets	1996	0.44	0.78	1.02	0.85	0.74	0.74
	1997	0.50	0.79	1.02	0.85	0.75	0.71
	1998	0.37	0.71	0.97	0.71	0.72	0.74
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				2.3	2.9	
	1997-98				8.6	7.3	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				62.4	37.6	
	1997				66.7	33.3	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	98						
<b>Net Profit Margin</b>	1996	5.6	0.9	-2.3	-0.7	1.5	1.0
	1997	4.3	0.7	-2.0	-1.6	1.8	1.1
	1998	4.8	1.5	-0.4	1.3	1.6	1.7
<b>Pretax Profit Margin</b>	1996	6.6	1.2	-2.3	-0.7	2.0	1.2
	1997	5.5	0.6	-2.0	-1.2	2.4	1.7
	1998	6.0	1.8	-0.3	1.8	1.8	2.6
<b>Gross Profit Margin</b>	1996	50.7	35.2	20.7	47.3	29.3	27.4
	1997	46.8	33.3	21.6	40.0	29.6	26.6
	1998	46.7	34.0	23.7	44.6	26.5	23.5
<b>Pretax Profit to Assets</b>	1996	13.5	4.1	-8.0	-1.0	5.8	3.3
	1997	9.7	2.5	-4.5	-2.9	5.5	4.8
	1998	13.7	4.9	-0.7	2.4	5.8	5.5
<b>Return on Equity</b>	1996	19.2	9.6	-4.5	6.2	11.1	10.6
	1997	36.9	10.0	0.8	4.0	10.6	12.1
	1998	33.6	12.0	3.5	11.8	12.9	18.1
<b>Liabilities to Assets</b>	1996	0.40	0.74	1.02	0.82	0.69	0.91
	1997	0.44	0.68	1.01	0.86	0.64	0.84
	1998	0.45	0.73	0.96	0.75	0.70	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>	
	1996-97			7.7		5.8	
	1997-98			6.0		10.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			55.6		44.4	
	1997			65.2		34.8	
	1998			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: 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 (1997):	114						
<b>Net Profit Margin</b>	1996	6.3	1.0	-2.2	0.5	1.1	1.6
	1997	5.1	0.8	-3.5	-0.3	1.3	0.9
	1998	7.6	2.1	-1.7	1.7	2.3	2.1
<b>Pretax Profit Margin</b>	1996	6.7	1.4	-2.2	1.7	1.1	1.6
	1997	6.1	0.9	-3.7	-0.4	1.7	1.0
	1998	9.6	2.6	-1.6	2.5	2.6	2.7
<b>Gross Profit Margin</b>	1996	47.8	34.8	23.9	40.8	30.5	28.4
	1997	47.6	33.8	22.5	40.7	30.2	28.1
	1998	48.2	34.1	25.5	41.0	30.0	23.0
<b>Pretax Profit to Assets</b>	1996	10.4	1.8	-5.6	1.6	2.0	4.8
	1997	13.8	1.2	-7.4	-0.8	3.5	2.7
	1998	18.6	4.1	-7.0	2.2	7.7	4.7
<b>Return on Equity</b>	1996	29.5	8.9	-3.3	5.7	12.2	19.1
	1997	28.1	4.5	-10.0	-4.9	13.9	10.6
	1998	45.1	14.3	1.7	12.6	15.0	21.0
<b>Liabilities to Assets</b>	1996	0.44	0.84	1.02	0.87	0.82	0.73
	1997	0.45	0.84	1.04	0.91	0.79	0.72
	1998	0.49	0.83	1.00	0.83	0.79	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>	1996-97				-2.0	0.8	
	1997-98				14.2	1.1	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				62.6	37.4	
	1997				59.2	40.8	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
<b>Number of firms (1997):</b>	490						
<b>Net Profit Margin</b>	1996	4.2	1.0	-2.3	0.5	2.0	1.0
	1997	4.7	1.2	-2.3	0.4	1.9	1.5
	1998	6.0	2.0	-1.0	1.7	2.2	1.1
<b>Pretax Profit Margin</b>	1996	5.3	1.3	-2.0	0.7	2.4	1.2
	1997	5.3	1.6	-1.9	0.6	2.4	2.0
	1998	7.0	2.4	-1.0	2.0	2.8	1.5
<b>Gross Profit Margin</b>	1996	47.9	33.0	21.5	40.9	27.5	23.4
	1997	47.0	32.4	19.7	37.2	25.4	23.7
	1998	46.7	32.2	18.9	37.8	24.3	23.1
<b>Pretax Profit to Assets</b>	1996	8.9	1.7	-3.3	0.6	3.8	3.7
	1997	10.4	2.3	-3.5	0.7	4.1	4.5
	1998	12.4	3.9	-1.0	2.4	4.5	3.0
<b>Return on Equity</b>	1996	20.3	8.2	0.1	5.2	10.9	10.0
	1997	24.5	10.2	1.4	6.4	12.3	11.1
	1998	28.1	12.2	2.6	11.1	12.8	9.7
<b>Liabilities to Assets</b>	1996	0.48	0.81	1.02	0.86	0.77	0.75
	1997	0.51	0.84	1.02	0.90	0.76	0.75
	1998	0.53	0.82	1.01	0.87	0.75	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>	
	1996-97			5.8		10.3	
	1997-98			16.6		6.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.0	37.0	
	1997				64.3	35.7	
	1998				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	716						
Net Profit Margin	1996	5.3	1.9	-1.5	0.8	2.5	1.9
	1997	6.0	1.9	-1.6	1.5	2.7	1.6
	1998	6.3	1.9	-0.9	1.3	2.5	1.8
Pretax Profit Margin	1996	6.8	2.3	-1.3	1.0	3.1	2.5
	1997	7.5	2.5	-1.4	1.9	3.2	2.3
	1998	7.5	2.5	-0.9	1.5	3.2	2.2
Gross Profit Margin	1996	49.1	35.7	25.1	42.8	32.5	24.4
	1997	52.1	36.7	26.8	41.3	33.2	22.8
	1998	48.2	35.1	25.9	42.0	30.8	23.8
Pretax Profit to Assets	1996	16.2	5.4	-3.0	2.3	9.2	6.3
	1997	17.8	5.6	-3.1	3.0	8.6	5.4
	1998	15.9	5.3	-1.9	3.0	8.4	7.2
Return on Equity	1996	35.9	13.8	1.9	9.7	16.8	11.5
	1997	34.8	16.7	4.0	11.2	18.5	13.2
	1998	34.5	14.9	2.9	9.9	16.8	17.9
Liabilities to Assets	1996	0.40	0.73	0.97	0.86	0.68	0.71
	1997	0.43	0.74	0.98	0.82	0.67	0.69
	1998	0.46	0.71	0.99	0.87	0.64	0.69
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1996-97	14.5	8.6
			1997-98	9.5	3.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
				1996		70.2	29.8
1997		71.9	28.1				
1998		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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,258						
<b>Net Profit Margin</b>	1996	9.5	1.5	-2.0	1.8	1.3	2.0
	1997	9.4	2.0	-2.1	2.5	1.6	1.3
	1998	11.3	2.7	-1.8	3.1	2.4	1.3
<b>Pretax Profit Margin</b>	1996	12.0	2.1	-1.7	2.5	1.7	2.7
	1997	12.0	2.6	-1.9	3.1	1.9	1.7
	1998	14.7	3.5	-1.4	3.8	3.2	1.7
<b>Gross Profit Margin</b>	1996	45.7	28.5	16.6	33.8	22.4	21.0
	1997	42.4	27.1	15.8	33.8	20.1	22.0
	1998	44.1	29.2	17.0	34.5	25.3	14.0
<b>Pretax Profit to Assets</b>	1996	25.6	4.8	-5.8	4.5	5.3	8.9
	1997	28.0	6.1	-6.1	6.1	6.1	6.4
	1998	31.3	7.7	-5.3	7.0	9.4	6.0
<b>Return on Equity</b>	1996	47.1	19.6	2.1	21.3	18.6	17.5
	1997	50.0	23.9	4.0	22.3	27.6	16.5
	1998	51.2	25.3	6.1	24.3	27.6	21.3
<b>Liabilities to Assets</b>	1996	0.52	0.86	1.05	0.89	0.80	0.76
	1997	0.48	0.84	1.07	0.85	0.83	0.74
	1998	0.42	0.79	1.04	0.82	0.74	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>	
	1996-97				8.0	6.0	
	1997-98				9.3	11.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				64.5	35.5	
	1997				66.0	34.0	
	1998				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: 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 (1997):	333						
<b>Net Profit Margin</b>	1996	5.4	1.5	-0.9	2.2	0.9	1.2
	1997	4.9	1.2	-1.1	1.7	0.8	1.9
	1998	5.0	1.3	-0.8	2.0	1.1	1.3
<b>Pretax Profit Margin</b>	1996	7.0	1.6	-0.8	2.5	1.0	1.9
	1997	6.1	1.7	-0.8	2.5	0.9	2.7
	1998	5.5	1.7	-0.5	2.9	1.5	1.8
<b>Gross Profit Margin</b>	1996	40.8	29.5	19.8	33.6	26.5	25.5
	1997	47.1	29.1	17.1	36.8	24.5	26.5
	1998	45.0	28.7	16.4	35.6	22.3	21.4
<b>Pretax Profit to Assets</b>	1996	20.9	6.2	-4.1	5.9	6.3	4.2
	1997	20.6	6.7	-4.2	6.9	5.8	5.5
	1998	22.9	6.6	-3.0	8.0	5.6	4.4
<b>Return on Equity</b>	1996	39.0	14.8	1.5	16.1	13.4	7.5
	1997	39.2	16.0	3.4	15.9	16.7	10.9
	1998	40.4	16.7	4.0	16.6	17.3	8.6
<b>Liabilities to Assets</b>	1996	0.42	0.71	0.96	0.73	0.70	0.81
	1997	0.40	0.74	1.00	0.77	0.72	0.81
	1998	0.43	0.72	1.00	0.74	0.71	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>	1996-97				2.9		0.5
	1997-98				5.9		1.3
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996				69.9		30.1
	1997				69.6		30.4
	1998				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: 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 (1997):	39						
Net Profit Margin	1996	6.8	1.5	-0.8	3.4	0.2	...
	1997	5.6	1.0	-1.9	0.8	1.4	...
	1998	5.5	1.8	-0.9	1.9	1.7	...
Pretax Profit Margin	1996	8.3	1.9	-0.8	3.6	0.5	...
	1997	7.0	1.1	-1.9	1.0	1.7	...
	1998	6.3	1.9	-0.9	1.7	2.1	...
Gross Profit Margin	1996	52.0	29.6	21.0	28.9	29.8	...
	1997	57.3	38.9	25.2	52.8	28.5	...
	1998	65.3	39.8	24.1	52.0	28.1	...
Pretax Profit to Assets	1996	17.5	5.0	-1.7	9.3	1.9	...
	1997	21.6	2.5	-8.3	0.9	4.2	...
	1998	19.3	3.7	-1.7	3.6	3.8	...
Return on Equity	1996	...	9.2	...	25.0	6.3	...
	1997	46.3	25.2	-8.4	18.1	34.8	...
	1998	56.6	16.2	2.1	...	16.2	...
Liabilities to Assets	1996	0.66	0.85	1.05	0.83	0.88	...
	1997	0.60	0.83	1.04	0.86	0.75	...
	1998	0.52	0.85	1.01	0.95	0.79	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	21.2		...			
	1997-98	36.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			69.0	31.0		
	1997			58.5	41.5		
	1998			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: 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 (1997):	120						
Net Profit Margin	1996	7.9	1.4	-3.8	1.0	1.6	0.9
	1997	7.8	1.2	-6.8	-0.6	1.4	1.0
	1998	9.0	3.0	-0.4	2.6	3.4	1.7
Pretax Profit Margin	1996	10.7	1.8	-2.2	1.3	1.9	1.1
	1997	9.8	1.4	-6.8	-0.4	2.0	1.3
	1998	10.9	4.3	-0.3	4.6	4.2	2.3
Gross Profit Margin	1996	43.9	18.7	10.0	39.8	17.0	7.6
	1997	37.3	19.7	10.2	32.1	18.5	7.2
	1998	29.4	21.2	8.3	27.4	19.0	11.5
Pretax Profit to Assets	1996	17.2	3.9	-3.1	1.0	5.0	5.5
	1997	19.5	3.1	-9.8	0.1	4.0	9.5
	1998	26.9	10.6	-0.9	5.2	11.8	7.8
Return on Equity	1996	26.1	8.4	-1.6	4.6	12.1	13.4
	1997	33.2	8.6	-3.4	4.2	12.3	18.6
	1998	38.4	21.9	5.9	11.5	23.4	20.9
Liabilities to Assets	1996	0.30	0.63	0.96	0.68	0.61	0.61
	1997	0.28	0.62	0.98	0.58	0.64	0.71
	1998	0.29	0.69	0.97	0.69	0.68	0.68
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1996-97		8.2	18.1			
1997-98		-0.2	17.8				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1996		64.9	35.1			
	1997		61.7	38.3			
	1998		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: 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 (1997):	4,381						
<b>Net Profit Margin</b>	1996	6.9	1.5	-2.2	1.3	1.8	1.7
	1997	6.8	1.6	-2.0	1.4	1.8	1.5
	1998	6.8	1.9	-1.4	1.7	2.1	1.7
<b>Pretax Profit Margin</b>	1996	8.6	2.0	-2.0	1.6	2.3	2.1
	1997	8.4	2.1	-1.7	1.8	2.3	2.0
	1998	8.6	2.5	-1.0	2.3	2.7	2.2
<b>Gross Profit Margin</b>	1996	42.2	29.9	18.4	33.3	26.8	21.8
	1997	43.2	30.4	18.7	34.0	26.8	20.9
	1998	43.6	30.5	19.9	34.8	27.3	20.2
<b>Pretax Profit to Assets</b>	1996	18.0	4.3	-5.3	2.6	6.2	6.5
	1997	17.5	4.5	-4.5	2.9	6.2	6.1
	1998	18.4	5.2	-3.1	3.5	7.3	6.4
<b>Return on Equity</b>	1996	34.5	13.8	1.2	10.6	16.7	15.1
	1997	36.4	15.6	2.0	14.2	16.9	14.4
	1998	39.1	17.5	3.5	15.1	18.5	16.4
<b>Liabilities to Assets</b>	1996	0.42	0.77	1.01	0.80	0.73	0.73
	1997	0.44	0.78	1.03	0.83	0.74	0.75
	1998	0.45	0.79	1.02	0.84	0.73	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>			
	1996-97	6.8		10.2			
	1997-98	9.1		7.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.2		34.8			
	1997	66.4		33.6			
	1998	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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	2,634						
Net Profit Margin	1996	1.8	0.3	-1.4	-0.4	0.4	0.7
	1997	1.8	0.3	-1.3	0.2	0.3	0.6
	1998	1.9	0.3	-1.1	0.4	0.3	0.7
Pretax Profit Margin	1996	2.1	0.4	-1.2	-0.3	0.5	0.9
	1997	2.2	0.4	-1.2	0.3	0.4	0.9
	1998	2.3	0.5	-1.0	1.2	0.4	0.9
Gross Profit Margin	1996	23.6	19.2	15.4	22.5	18.6	20.7
	1997	23.4	19.1	15.6	23.4	18.6	20.8
	1998	22.9	19.8	17.1	22.6	19.6	20.8
Pretax Profit to Assets	1996	8.9	1.8	-5.1	-0.7	2.5	6.2
	1997	8.9	1.8	-5.0	0.7	2.3	5.5
	1998	9.2	2.2	-4.0	1.0	2.5	5.8
Return on Equity	1996	18.4	6.1	-4.7	1.9	7.6	12.5
	1997	18.6	5.5	-4.6	2.2	7.4	11.6
	1998	20.0	6.3	-3.5	2.7	7.2	12.3
Liabilities to Assets	1996	0.40	0.71	0.98	0.73	0.70	0.71
	1997	0.38	0.69	0.97	0.66	0.69	0.70
	1998	0.40	0.71	1.01	0.64	0.72	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	1996-97				-0.6	-0.5	
	1997-98				1.4	1.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				61.3	38.7	
	1997				62.2	37.8	
	1998				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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	5,750						
<b>Net Profit Margin</b>	1996	1.8	0.3	-1.8	-0.5	0.4	0.7
	1997	1.8	0.3	-1.6	-0.5	0.4	0.6
	1998	1.9	0.5	-1.1	-0.3	0.6	0.8
<b>Pretax Profit Margin</b>	1996	2.1	0.3	-1.7	-0.3	0.5	0.9
	1997	2.1	0.4	-1.4	-0.3	0.5	0.8
	1998	2.2	0.6	-1.0	-0.2	0.7	1.1
<b>Gross Profit Margin</b>	1996	32.5	21.9	16.0	26.0	19.7	21.1
	1997	27.7	19.6	14.4	23.6	18.0	19.9
	1998	23.7	17.9	13.9	21.3	16.9	19.8
<b>Pretax Profit to Assets</b>	1996	9.2	1.3	-7.4	-1.2	2.6	6.0
	1997	9.5	1.3	-6.5	-1.0	2.5	5.0
	1998	10.6	2.5	-4.4	-0.7	4.1	5.7
<b>Return on Equity</b>	1996	28.5	9.8	-4.0	6.7	11.9	15.2
	1997	29.4	10.0	-3.4	6.7	11.9	14.4
	1998	31.4	11.7	-0.3	5.9	13.5	12.2
<b>Liabilities to Assets</b>	1996	0.57	0.88	1.08	0.95	0.84	0.84
	1997	0.59	0.90	1.07	0.97	0.85	0.83
	1998	0.55	0.85	1.04	0.96	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>		
	1996-97	1.3			3.8		
	1997-98	2.0			3.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	56.3			43.7		
	1997	56.9			43.1		
	1998	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: 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 (1997):	1,164						
<b>Net Profit Margin</b>	1996	2.7	-0.1	-4.1	-0.7	0.9	0.7
	1997	3.0	0.2	-3.9	-0.5	0.9	1.7
	1998	2.9	0.5	-2.9	0.4	0.9	...
<b>Pretax Profit Margin</b>	1996	3.2	0.2	-4.0	-0.6	0.9	1.6
	1997	3.4	0.4	-3.7	-0.5	1.1	2.2
	1998	3.3	0.6	-2.7	0.5	1.0	...
<b>Gross Profit Margin</b>	1996	64.4	54.0	35.4	56.4	40.2	27.8
	1997	64.0	51.5	33.9	55.9	36.4	24.5
	1998	64.9	52.1	33.4	55.9	38.4	...
<b>Pretax Profit to Assets</b>	1996	9.5	-0.2	-12.2	-2.0	3.6	7.7
	1997	10.0	0.8	-11.4	-1.5	3.5	5.8
	1998	9.6	1.5	-8.8	0.9	3.4	...
<b>Return on Equity</b>	1996	32.6	11.5	-2.7	8.6	16.7	...
	1997	36.6	15.6	-1.3	10.2	20.8	12.6
	1998	38.9	13.3	1.6	13.3	12.3	...
<b>Liabilities to Assets</b>	1996	0.74	1.00	1.18	1.03	0.83	0.77
	1997	0.68	0.97	1.17	1.02	0.83	0.60
	1998	0.60	0.93	1.12	0.96	0.79	...
<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>	1996-97			6.4	20.0		
	1997-98			4.3	8.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			51.0	49.0		
	1997			52.5	47.5		
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	264						
<b>Net Profit Margin</b>	1996	2.7	0.2	-3.3	-0.2	0.3	...
	1997	2.7	0.4	-3.8	-0.8	1.3	...
	1998	3.3	1.0	-4.4	0.4	1.6	...
<b>Pretax Profit Margin</b>	1996	3.0	0.2	-3.3	-0.2	0.4	...
	1997	3.1	0.5	-3.7	-0.7	1.5	...
	1998	3.7	1.3	-4.0	0.5	1.9	...
<b>Gross Profit Margin</b>	1996	53.0	38.1	20.0	45.5	18.6	...
	1997	54.0	39.1	20.6	45.9	18.7	...
	1998	56.0	43.7	22.3	48.3	23.6	...
<b>Pretax Profit to Assets</b>	1996	8.7	0.9	-11.9	-0.5	1.4	...
	1997	9.6	1.1	-8.7	-2.0	4.5	...
	1998	14.8	3.8	-10.1	1.2	8.9	...
<b>Return on Equity</b>	1996	29.6	11.1	-1.9	10.1	11.8	...
	1997	29.5	11.5	2.3	8.3	15.9	...
	1998	34.8	15.6	4.0	11.2	16.6	...
<b>Liabilities to Assets</b>	1996	0.66	0.95	1.14	0.98	0.84	...
	1997	0.65	0.94	1.16	1.00	0.78	...
	1998	0.53	0.88	1.17	0.99	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>			
	1996-97	4.7		...			
	1997-98	12.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			51.0	49.0		
	1997			54.9	45.1		
	1998			62.0	38.0		

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

## SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%				
Number of firms (1997):	346							
Net Profit Margin	1996	2.0	0.6	-1.1	0.5	0.7	1.5	
	1997	1.8	0.5	-1.6	-0.5	0.6	0.8	
	1998	2.3	0.8	-0.6	0.5	0.9	1.5	
Pretax Profit Margin	1996	2.5	0.7	-1.1	0.5	0.8	1.9	
	1997	2.2	0.5	-1.6	-0.3	0.8	1.1	
	1998	2.7	0.9	-0.5	0.6	1.0	2.1	
Gross Profit Margin	1996	30.8	25.3	19.2	28.2	24.5	22.6	
	1997	31.5	25.3	19.1	27.9	24.5	22.4	
	1998	30.9	25.5	19.7	27.9	24.9	26.1	
Pretax Profit to Assets	1996	13.9	3.5	-4.7	1.1	4.7	23.1	
	1997	10.7	2.0	-6.5	-1.8	4.7	9.5	
	1998	15.6	5.3	-2.7	1.5	6.8	11.4	
Return on Equity	1996	44.4	15.6	4.3	19.1	15.6	36.2	
	1997	35.1	14.1	1.3	9.6	15.0	19.0	
	1998	33.4	17.3	4.2	17.0	17.6	16.4	
Liabilities to Assets	1996	0.59	0.89	1.09	0.96	0.80	0.63	
	1997	0.52	0.83	1.11	0.97	0.78	0.71	
	1998	0.54	0.81	1.07	0.96	0.75	0.53	
<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>				
		1996-97	4.3	1.4				
		1997-98	5.7	2.1				
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>		
				1996	64.3	35.7		
				1997	61.0	39.0		
				1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	757						
Net Profit Margin	1996	1.9	0.2	-2.4	-1.1	0.6	...
	1997	2.2	0.3	-2.1	-0.3	0.3	0.1
	1998	2.5	0.6	-1.1	0.2	0.7	1.4
Pretax Profit Margin	1996	2.3	0.3	-2.3	-1.0	0.7	...
	1997	2.5	0.3	-2.0	-0.2	0.4	0.2
	1998	2.9	0.6	-1.1	0.3	0.8	1.8
Gross Profit Margin	1996	34.6	28.2	21.7	29.7	27.2	...
	1997	33.5	28.0	20.9	29.5	27.0	11.7
	1998	34.0	28.7	21.7	30.5	28.0	11.5
Pretax Profit to Assets	1996	9.7	1.5	-10.8	-3.3	4.4	...
	1997	11.0	1.1	-10.4	-0.8	2.3	1.1
	1998	13.9	3.6	-5.2	0.7	4.8	9.0
Return on Equity	1996	31.1	12.8	1.5	6.3	16.8	...
	1997	29.3	10.7	-4.7	5.1	13.5	...
	1998	30.3	11.9	-1.8	7.7	15.6	29.0
Liabilities to Assets	1996	0.61	0.91	1.14	0.98	0.86	...
	1997	0.51	0.88	1.10	0.93	0.82	0.84
	1998	0.45	0.81	1.05	0.85	0.80	0.79
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		2.6		9.6			
1997-98		3.2		-10.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1996		54.3		45.7			
1997		54.8		45.2			
1998		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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,268						
Net Profit Margin	1996	3.0	0.4	-3.5	-0.4	0.6	0.7
	1997	2.9	0.3	-3.6	-0.6	0.8	1.3
	1998	3.8	0.8	-1.6	0.7	0.8	0.7
Pretax Profit Margin	1996	3.6	0.4	-3.3	-0.3	0.8	0.7
	1997	3.6	0.4	-3.3	-0.4	1.0	1.5
	1998	4.4	0.9	-1.4	0.8	1.1	0.8
Gross Profit Margin	1996	53.5	37.6	27.2	41.0	31.7	13.0
	1997	48.7	36.3	27.4	39.3	31.8	20.4
	1998	43.0	35.7	27.7	37.7	32.6	31.7
Pretax Profit to Assets	1996	12.3	1.2	-11.9	-1.0	3.4	6.3
	1997	11.2	1.2	-10.5	-1.3	3.7	7.4
	1998	13.4	3.3	-4.4	2.5	4.3	3.0
Return on Equity	1996	37.5	17.8	2.4	17.3	18.9	26.5
	1997	36.3	13.8	-1.7	12.9	14.9	30.7
	1998	37.0	15.3	1.3	15.3	15.2	22.7
Liabilities to Assets	1996	0.65	0.97	1.16	1.01	0.85	0.78
	1997	0.63	0.95	1.14	0.99	0.85	0.84
	1998	0.57	0.88	1.08	0.92	0.81	0.88
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.4	9.1	
	1997-98				8.8	10.7	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				55.2	44.8	
	1997				54.9	45.1	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	329						
<b>Net Profit Margin</b>	1996	2.3	0.8	-0.7	-0.2	1.0	0.5
	1997	2.6	0.6	-0.7	-0.2	0.7	0.3
	1998	3.2	1.0	-0.2	-0.2	1.1	0.9
<b>Pretax Profit Margin</b>	1996	2.9	1.0	-0.5	-0.2	1.2	0.6
	1997	3.1	0.7	-0.7	0.2	0.8	0.4
	1998	3.6	1.2	-0.2	-0.2	1.2	1.1
<b>Gross Profit Margin</b>	1996	17.3	14.6	12.5	17.0	14.3	13.1
	1997	16.8	14.4	12.7	14.9	14.3	12.5
	1998	16.8	14.7	12.4	15.5	14.6	13.3
<b>Pretax Profit to Assets</b>	1996	14.5	4.5	-2.7	-0.7	5.7	4.5
	1997	14.0	3.1	-3.8	-0.7	3.6	3.3
	1998	18.1	5.4	-0.9	-0.8	6.4	6.3
<b>Return on Equity</b>	1996	45.0	27.5	10.6	15.2	30.0	27.0
	1997	39.7	21.7	4.8	13.3	23.6	15.2
	1998	39.8	22.5	5.0	6.7	22.8	22.7
<b>Liabilities to Assets</b>	1996	0.63	0.87	1.03	1.00	0.85	0.85
	1997	0.61	0.88	1.04	1.00	0.85	0.83
	1998	0.48	0.83	1.02	1.01	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>	
	1996-97			3.7		-1.8	
	1997-98			4.8		0.5	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			65.3		34.7	
	1997			66.2		33.8	
	1998			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: 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 (1997):	42						
<b>Net Profit Margin</b>	1996	2.8	-0.2	-5.1	-2.0	0.4	...
	1997	4.1	1.8	-1.4	2.8	1.6	...
	1998	...	2.1	...	...	2.4	...
<b>Pretax Profit Margin</b>	1996	3.6	0.0	-5.1	-1.9	0.6	...
	1997	4.7	2.2	-1.4	3.1	2.1	...
	1998	...	2.3	...	...	3.1	...
<b>Gross Profit Margin</b>	1996	34.8	24.4	17.4	32.8	23.2	...
	1997	36.4	25.5	20.2	38.8	23.2	...
	1998	...	23.9	...	...	23.9	...
<b>Pretax Profit to Assets</b>	1996	12.8	-0.6	-13.6	-4.2	1.4	...
	1997	12.6	6.6	-3.6	5.3	7.5	...
	1998	...	9.8	...	...	10.0	...
<b>Return on Equity</b>	1996	29.3	4.8	-4.6	...	4.6	...
	1997	25.3	6.9	-3.5	...	8.1	...
	1998	...	12.4	...	...	16.8	...
<b>Liabilities to Assets</b>	1996	0.29	0.78	1.07	1.02	0.58	...
	1997	0.29	0.75	1.03	0.91	0.60	...
	1998	...	0.52	...	...	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>	1996-97	8.1			...		
	1997-98	9.8			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				50.0	50.0	
	1997				67.4	32.6	
	1998				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: 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 (1997):	48						
<b>Net Profit Margin</b>	1996	2.3	-0.9	-5.0	-2.6	0.9	...
	1997	5.1	1.3	-2.7	1.0	1.4	...
	1998	...	0.3	...	-7.6	2.3	...
<b>Pretax Profit Margin</b>	1996	2.8	-0.6	-4.5	-2.5	1.2	...
	1997	5.1	1.2	-2.7	0.9	1.4	...
	1998	...	0.5	...	-7.6	3.0	...
<b>Gross Profit Margin</b>	1996	61.3	47.7	35.3	50.2	37.1	...
	1997	50.5	41.0	34.5	45.6	32.2	...
	1998	...	34.6	...	...	32.8	...
<b>Pretax Profit to Assets</b>	1996	6.1	-1.6	-16.3	-4.8	3.5	...
	1997	17.7	5.6	-7.0	4.5	6.7	...
	1998	...	4.5	...	-6.3	6.7	...
<b>Return on Equity</b>	1996	...	22.0	...	22.7	10.1	...
	1997	...	20.0	...	42.3	16.1	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.70	1.03	1.29	1.05	0.77	...
	1997	0.73	1.01	1.40	1.12	0.84	...
	1998	...	...	...	...	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>		
	1996-97			2.5	...		
	1997-98			4.9	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			45.3	54.7		
	1997			61.2	38.8		
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	3,139						
<b>Net Profit Margin</b>	1996	4.5	1.5	-0.1	1.8	1.4	0.5
	1997	4.6	1.7	0.0	1.8	1.7	0.6
	1998	5.0	2.1	0.2	2.3	2.1	0.7
<b>Pretax Profit Margin</b>	1996	5.7	1.8	-0.1	2.3	1.8	0.7
	1997	5.9	2.2	0.1	2.5	2.2	0.8
	1998	6.3	2.6	0.3	2.8	2.6	0.9
<b>Gross Profit Margin</b>	1996	32.0	28.5	25.4	31.2	28.3	28.3
	1997	31.5	28.2	25.2	30.2	28.1	28.1
	1998	31.3	28.1	25.1	31.1	28.0	28.5
<b>Pretax Profit to Assets</b>	1996	14.0	5.1	-0.3	3.4	5.5	4.2
	1997	15.0	6.0	0.2	3.8	6.4	4.5
	1998	16.1	7.1	1.0	4.3	7.7	5.2
<b>Return on Equity</b>	1996	25.8	10.7	1.8	6.1	11.3	18.8
	1997	28.0	12.4	3.1	8.4	13.1	19.8
	1998	31.2	14.7	4.3	8.3	15.7	20.1
<b>Liabilities to Assets</b>	1996	0.32	0.63	0.93	0.63	0.63	0.85
	1997	0.33	0.64	0.94	0.69	0.64	0.85
	1998	0.33	0.62	0.91	0.64	0.62	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>	1996-97			3.0		1.9	
	1997-98			4.0		2.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			76.1		23.9	
	1997			77.6		22.4	
	1998			81.8		18.2	

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

## SICE: 6032 Patent Medicine and Toiletries Stores

		Small firms with revenue under \$5 million			Firms 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 (1997):	560	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	3.8	1.0	-3.7	0.6	1.2	1.0
	1997	4.5	1.0	-2.9	-0.3	1.8	1.0
	1998	4.7	1.4	-2.3	0.9	2.0	0.9
Pretax Profit Margin	1996	4.9	1.1	-3.4	0.8	1.6	1.9
	1997	5.5	1.2	-2.6	0.2	2.3	1.3
	1998	5.5	1.7	-2.1	0.9	2.1	1.3
Gross Profit Margin	1996	51.3	41.9	27.9	45.9	32.3	28.5
	1997	50.4	42.0	28.0	45.3	32.5	28.9
	1998	49.7	42.1	27.8	43.4	35.6	25.5
Pretax Profit to Assets	1996	12.1	2.3	-9.5	1.1	5.4	6.1
	1997	14.6	3.5	-6.4	0.2	6.0	6.3
	1998	15.3	3.5	-5.1	2.2	5.6	6.9
Return on Equity	1996	30.4	13.3	1.2	10.0	16.7	13.7
	1997	31.4	16.6	2.0	14.3	17.6	16.9
	1998	34.9	14.3	1.4	14.5	14.3	18.9
Liabilities to Assets	1996	0.50	0.84	1.07	0.94	0.74	0.70
	1997	0.48	0.86	1.09	0.96	0.70	0.75
	1998	0.48	0.88	1.08	0.96	0.74	0.61
Sales - % change year over year	Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97			4.3			2.3
	1997-98			7.2			0.7
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			61.8	38.2	
		1997			61.8	38.2	
		1998			61.6	38.4	

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

## SICE: 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 (1)			Median	Median	Median
Number of firms (1997):	862	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.0	0.8	-3.6	0.3	1.5	1.7
	1997	3.8	0.7	-3.3	0.3	1.6	1.5
	1998	4.2	1.1	-2.0	0.6	1.8	1.3
Pretax Profit Margin	1996	4.6	1.0	-3.4	0.3	1.8	2.3
	1997	4.5	0.9	-3.0	0.4	1.8	1.8
	1998	4.9	1.2	-1.8	0.7	2.2	1.6
Gross Profit Margin	1996	45.0	39.4	32.4	37.9	40.8	44.8
	1997	45.4	39.4	33.2	38.9	40.8	42.9
	1998	45.4	40.2	33.5	38.8	41.3	43.8
Pretax Profit to Assets	1996	8.8	1.8	-6.6	0.6	4.2	5.1
	1997	9.2	1.8	-6.4	0.7	3.6	4.7
	1998	9.5	2.5	-3.5	1.2	5.1	4.0
Return on Equity	1996	23.2	7.5	-3.6	5.2	9.6	13.6
	1997	22.8	7.4	-4.0	5.3	9.4	13.5
	1998	21.8	8.8	-2.5	6.4	11.5	11.5
Liabilities to Assets	1996	0.46	0.77	0.99	0.84	0.69	0.70
	1997	0.46	0.76	1.00	0.85	0.66	0.73
	1998	0.50	0.77	1.01	0.83	0.70	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>	
	1996-97				-0.3	6.9	
	1997-98				3.2	9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				59.8	40.2	
	1997				60.0	40.0	
	1998				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: 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 (1997):	1,140						
Net Profit Margin	1996	3.5	0.6	-3.4	0.4	1.0	1.1
	1997	4.1	1.0	-2.5	0.4	1.6	2.2
	1998	4.6	1.3	-1.7	0.8	1.7	1.3
Pretax Profit Margin	1996	4.3	0.7	-3.1	0.4	1.3	1.4
	1997	5.1	1.2	-2.4	0.5	2.0	2.9
	1998	5.5	1.5	-1.5	1.0	2.1	1.6
Gross Profit Margin	1996	44.8	38.7	32.3	38.6	39.0	42.5
	1997	45.3	39.5	33.5	39.4	39.6	44.9
	1998	45.2	40.1	34.4	39.9	40.2	45.4
Pretax Profit to Assets	1996	8.7	1.3	-5.7	0.5	3.1	4.4
	1997	9.9	2.0	-3.9	0.8	4.6	7.4
	1998	11.6	3.3	-2.9	1.8	5.2	4.4
Return on Equity	1996	16.5	5.1	-4.6	3.5	6.9	10.1
	1997	20.8	6.5	-2.5	4.4	9.9	21.8
	1998	25.9	9.6	-0.3	7.3	11.9	12.8
Liabilities to Assets	1996	0.39	0.75	1.00	0.82	0.64	0.66
	1997	0.43	0.77	1.04	0.84	0.67	0.73
	1998	0.44	0.78	1.02	0.86	0.69	0.72
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			2.8		10.0	
	1997-98			2.3		7.0	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			57.4	42.6		
	1997			60.9	39.1		
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,953						
<b>Net Profit Margin</b>	1996	3.0	-0.1	-5.5	-0.7	0.7	1.0
	1997	3.2	0.2	-5.0	-0.5	0.9	1.2
	1998	3.8	0.7	-3.1	0.4	1.3	1.3
<b>Pretax Profit Margin</b>	1996	3.5	0.2	-5.3	-0.6	0.8	1.4
	1997	3.8	0.3	-4.7	-0.4	1.0	1.5
	1998	4.6	0.9	-2.9	0.5	1.6	1.7
<b>Gross Profit Margin</b>	1996	44.4	37.7	30.5	37.2	39.2	43.6
	1997	45.8	38.3	31.1	37.9	39.4	43.8
	1998	45.9	38.4	31.7	38.0	39.1	46.1
<b>Pretax Profit to Assets</b>	1996	7.9	0.1	-12.6	-1.6	2.0	3.8
	1997	8.5	0.7	-10.4	-0.9	2.7	4.7
	1998	10.8	2.1	-7.3	1.3	4.6	5.0
<b>Return on Equity</b>	1996	22.5	7.4	-4.5	5.8	9.8	9.6
	1997	22.7	6.7	-4.4	4.9	10.4	12.9
	1998	28.4	10.0	-1.5	7.5	12.8	13.3
<b>Liabilities to Assets</b>	1996	0.51	0.87	1.12	0.92	0.76	0.76
	1997	0.55	0.89	1.12	0.94	0.75	0.73
	1998	0.54	0.86	1.09	0.90	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>		
	1996-97				-0.6		
	1997-98				3.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				50.9	49.1	
	1997				53.7	46.3	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Number of firms (1997):</b>	354						
<b>Net Profit Margin</b>	1996	2.5	0.3	-4.4	-0.6	0.6	1.9
	1997	2.3	-0.5	-6.2	-1.9	0.9	...
	1998	3.9	0.6	-4.2	-0.6	2.1	0.6
<b>Pretax Profit Margin</b>	1996	2.9	0.3	-4.4	-0.6	0.8	1.9
	1997	2.9	-0.2	-6.0	-1.8	1.2	...
	1998	4.6	0.7	-3.7	-0.3	2.6	0.6
<b>Gross Profit Margin</b>	1996	42.9	35.9	29.0	35.9	36.0	25.2
	1997	43.3	37.5	30.1	37.3	37.6	...
	1998	44.8	37.0	30.5	36.6	37.6	39.5
<b>Pretax Profit to Assets</b>	1996	8.8	0.7	-11.8	-1.7	2.3	8.5
	1997	7.9	-0.9	-17.2	-3.8	2.6	...
	1998	10.5	1.4	-10.7	-0.7	6.6	3.7
<b>Return on Equity</b>	1996	25.6	10.7	-3.7	11.1	7.8	...
	1997	27.4	9.2	-4.4	5.7	11.1	...
	1998	22.7	8.8	-5.5	4.8	13.3	...
<b>Liabilities to Assets</b>	1996	0.69	0.96	1.23	1.03	0.80	0.76
	1997	0.60	0.93	1.19	1.01	0.72	...
	1998	0.52	0.87	1.08	0.95	0.67	0.93
<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>			
	1996-97	0.3		5.3			
	1997-98	2.5		9.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	53.6		46.4			
	1997	49.0		51.0			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	117						
Net Profit Margin	1996	6.2	1.7	-1.0	1.8	1.6	...
	1997	5.0	0.9	-4.2	0.6	1.5	...
	1998	4.4	0.6	-4.5	0.4	1.9	...
Pretax Profit Margin	1996	8.1	2.1	-0.8	2.1	2.1	...
	1997	5.8	1.2	-4.0	0.8	1.4	...
	1998	5.0	0.6	-4.8	0.4	1.8	...
Gross Profit Margin	1996	58.4	46.2	33.7	50.0	39.5	...
	1997	60.6	46.2	30.6	48.1	44.7	...
	1998	60.1	46.4	36.5	46.7	46.4	...
Pretax Profit to Assets	1996	10.6	3.8	-1.1	3.3	4.8	...
	1997	7.6	1.7	-4.7	0.9	3.5	...
	1998	5.2	0.9	-5.3	0.3	3.0	...
Return on Equity	1996	17.5	11.1	0.1	4.9	14.9	...
	1997	20.6	6.4	-4.4	4.5	12.4	...
	1998	13.6	3.2	-6.8	3.1	3.7	...
Liabilities to Assets	1996	0.59	0.88	1.00	0.90	0.87	...
	1997	0.35	0.73	0.96	0.77	0.64	...
	1998	0.28	0.61	0.92	0.63	0.49	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			5.2			...
	1997-98			-6.9			...
				<u>Profit</u>			<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1996			70.8			29.2
	1997			61.3			38.7
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,421						
Net Profit Margin	1996	3.3	0.3	-4.4	-0.8	0.9	1.9
	1997	3.5	0.5	-4.3	-0.5	1.0	1.2
	1998	4.4	1.3	-2.3	0.8	1.7	1.0
Pretax Profit Margin	1996	3.9	0.3	-4.3	-0.7	1.1	2.4
	1997	4.3	0.6	-4.1	-0.4	1.2	1.8
	1998	5.2	1.6	-2.1	0.8	2.0	1.7
Gross Profit Margin	1996	44.0	37.4	29.7	37.8	36.8	38.1
	1997	44.7	37.8	30.5	38.8	36.3	40.0
	1998	44.4	38.3	31.1	38.2	38.4	41.3
Pretax Profit to Assets	1996	8.0	0.6	-8.8	-1.3	3.2	6.4
	1997	9.6	1.1	-8.3	-1.0	3.0	4.6
	1998	12.4	3.2	-4.7	1.5	4.5	4.7
Return on Equity	1996	21.7	6.1	-5.6	4.7	8.9	15.8
	1997	27.0	8.5	-2.7	4.9	11.4	12.9
	1998	29.4	11.7	1.3	9.1	13.6	11.2
Liabilities to Assets	1996	0.50	0.82	1.05	0.90	0.71	0.65
	1997	0.53	0.85	1.07	0.91	0.76	0.63
	1998	0.49	0.78	1.02	0.86	0.73	0.67
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97			-0.1		3.3	
	1997-98			5.0		5.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				53.9	46.1	
	1997				55.8	44.2	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	456						
Net Profit Margin	1996	4.1	0.7	-3.5	0.5	1.5	2.0
	1997	3.9	0.8	-3.5	0.4	2.1	0.8
	1998	4.7	1.1	-2.5	1.0	1.9	...
Pretax Profit Margin	1996	4.7	0.8	-3.5	0.5	1.7	3.0
	1997	4.8	0.9	-3.3	0.5	2.3	1.1
	1998	5.5	1.2	-2.2	1.0	2.4	...
Gross Profit Margin	1996	50.0	42.2	34.2	43.0	41.0	43.5
	1997	50.0	42.0	34.6	42.8	40.5	44.2
	1998	51.3	43.0	33.7	43.4	42.3	...
Pretax Profit to Assets	1996	8.1	1.2	-5.1	0.8	2.9	5.8
	1997	7.9	1.2	-5.3	0.5	3.5	3.4
	1998	8.3	2.2	-3.7	1.3	4.5	...
Return on Equity	1996	17.7	6.1	-2.4	4.7	7.9	7.0
	1997	20.2	6.5	-5.3	5.0	8.4	7.5
	1998	21.0	7.4	-1.8	6.7	9.1	...
Liabilities to Assets	1996	0.43	0.80	1.02	0.82	0.72	0.61
	1997	0.46	0.80	1.04	0.83	0.70	0.66
	1998	0.45	0.78	1.01	0.82	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	1996-97	1.1			0.7		
	1997-98	3.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				58.4	41.6	
	1997				58.2	41.8	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	823						
Net Profit Margin	1996	3.0	0.6	-2.6	0.3	0.7	0.8
	1997	3.5	0.9	-1.8	0.3	1.3	0.9
	1998	3.9	1.3	-1.0	0.9	1.6	1.3
Pretax Profit Margin	1996	3.7	0.7	-2.5	0.4	0.9	1.0
	1997	4.3	1.3	-1.8	0.2	1.6	1.4
	1998	4.8	1.7	-0.8	0.9	2.0	1.6
Gross Profit Margin	1996	38.0	30.5	25.2	32.9	29.6	32.8
	1997	37.9	31.2	26.2	33.6	30.6	29.9
	1998	36.5	30.8	26.1	32.9	29.9	32.1
Pretax Profit to Assets	1996	6.6	1.4	-3.7	0.7	1.7	2.1
	1997	8.5	2.6	-3.2	0.5	3.3	2.3
	1998	10.8	3.8	-1.5	1.5	4.4	4.1
Return on Equity	1996	13.4	4.2	-3.2	2.5	4.5	6.9
	1997	18.2	5.7	-1.6	3.3	7.0	6.3
	1998	24.2	9.1	0.5	5.0	9.5	8.8
Liabilities to Assets	1996	0.34	0.67	0.95	0.80	0.64	0.77
	1997	0.35	0.69	0.94	0.80	0.65	0.62
	1998	0.39	0.67	0.90	0.82	0.64	0.68
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	3.2			0.3		
	1997-98	5.3			7.4		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				59.9	40.1	
	1997				64.1	35.9	
	1998				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: 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 (1997):	826						
<b>Net Profit Margin</b>	1996	3.4	0.4	-3.2	-0.6	0.6	0.8
	1997	3.7	0.6	-2.8	-0.7	1.4	1.3
	1998	4.4	1.3	-1.8	0.6	1.5	1.4
<b>Pretax Profit Margin</b>	1996	4.0	0.6	-2.8	-0.5	0.8	1.2
	1997	4.4	0.7	-2.6	-0.5	1.7	1.6
	1998	5.2	1.6	-1.7	0.8	1.9	2.0
<b>Gross Profit Margin</b>	1996	42.2	34.7	27.3	35.6	33.7	40.9
	1997	42.1	35.4	28.2	36.1	34.7	40.9
	1998	42.2	36.5	29.8	36.9	35.9	41.0
<b>Pretax Profit to Assets</b>	1996	7.3	1.1	-6.2	-0.7	1.8	2.3
	1997	10.2	1.6	-5.4	-0.8	3.6	4.2
	1998	13.3	2.9	-3.7	1.0	4.0	4.5
<b>Return on Equity</b>	1996	15.7	4.0	-4.7	1.6	5.7	5.6
	1997	25.7	7.9	-2.4	2.4	10.0	12.8
	1998	30.6	11.1	-0.5	6.6	13.2	12.2
<b>Liabilities to Assets</b>	1996	0.47	0.76	1.02	0.83	0.73	0.70
	1997	0.51	0.79	1.03	0.89	0.74	0.74
	1998	0.52	0.82	1.03	0.89	0.76	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>	1996-97				7.1	5.2	
	1997-98				8.8	6.2	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				56.7	43.3	
	1997				59.3	40.7	
	1998				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: 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 (1997):	441						
Net Profit Margin	1996	4.5	0.7	-3.9	0.7	0.9	...
	1997	5.1	0.9	-2.9	0.7	1.1	...
	1998	6.7	1.7	-1.2	1.6	2.4	...
Pretax Profit Margin	1996	5.3	1.0	-3.9	0.9	1.0	...
	1997	5.8	1.3	-2.6	1.2	1.7	...
	1998	7.4	1.9	-1.0	1.9	3.0	...
Gross Profit Margin	1996	61.1	41.2	27.0	45.1	27.7	...
	1997	59.3	40.7	27.2	44.0	25.5	...
	1998	62.8	40.9	25.9	43.4	30.1	...
Pretax Profit to Assets	1996	13.6	1.7	-11.1	1.4	3.4	...
	1997	16.0	2.8	-8.4	2.0	4.9	...
	1998	22.2	6.1	-3.6	5.0	9.9	...
Return on Equity	1996	28.6	7.4	-10.6	6.3	10.9	...
	1997	31.9	8.3	-5.8	7.1	11.0	...
	1998	40.0	14.9	-0.7	12.9	19.9	...
Liabilities to Assets	1996	0.52	0.84	1.11	0.85	0.81	...
	1997	0.48	0.85	1.10	0.86	0.77	...
	1998	0.51	0.84	1.07	0.86	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>			
		1996-97		10.4		...	
		1997-98		11.5		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
		1996		55.2		44.8	
		1997		58.1		41.9	
		1998		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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	950						
<b>Net Profit Margin</b>	1996	3.3	0.5	-3.0	0.3	0.9	1.1
	1997	3.8	1.0	-2.7	0.4	1.3	1.5
	1998	4.4	1.3	-1.2	1.1	1.5	0.9
<b>Pretax Profit Margin</b>	1996	4.0	0.7	-2.9	0.3	1.1	1.4
	1997	4.6	1.2	-2.4	0.7	1.6	2.1
	1998	5.1	1.6	-1.1	1.3	1.8	1.2
<b>Gross Profit Margin</b>	1996	48.5	36.3	26.0	41.4	29.4	19.8
	1997	49.0	37.5	27.1	41.8	30.4	24.1
	1998	48.3	35.8	26.0	41.7	29.1	20.9
<b>Pretax Profit to Assets</b>	1996	9.7	1.6	-7.6	0.7	2.5	3.9
	1997	11.4	2.4	-5.8	1.4	3.7	3.7
	1998	13.8	4.3	-2.7	3.6	5.0	4.1
<b>Return on Equity</b>	1996	23.4	7.7	-4.7	6.2	8.6	7.7
	1997	26.4	9.5	-2.0	9.8	9.5	14.8
	1998	28.6	11.5	-1.2	9.1	13.1	11.0
<b>Liabilities to Assets</b>	1996	0.45	0.79	1.02	0.82	0.71	0.77
	1997	0.50	0.82	1.04	0.90	0.74	0.75
	1998	0.49	0.78	1.00	0.81	0.73	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>	1996-97				3.7	6.0	
	1997-98				11.4	15.4	
				<b>Profit</b>		<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996			56.6		43.4	
	1997			60.5		39.5	
	1998			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: 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		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,459						
<b>Net Profit Margin</b>	1996	3.8	0.8	-2.9	-0.2	1.0	1.2
	1997	4.1	1.0	-2.3	0.4	1.3	1.2
	1998	4.6	1.2	-1.4	0.8	1.4	1.3
<b>Pretax Profit Margin</b>	1996	4.4	0.9	-2.7	0.2	1.3	1.5
	1997	4.9	1.2	-2.2	0.5	1.8	1.5
	1998	5.3	1.4	-1.2	1.0	1.6	1.7
<b>Gross Profit Margin</b>	1996	41.8	30.8	23.1	34.4	28.2	22.7
	1997	43.6	31.2	23.9	35.9	28.9	20.7
	1998	43.0	31.2	23.7	36.2	28.7	27.0
<b>Pretax Profit to Assets</b>	1996	10.7	1.9	-7.0	0.0	3.5	5.1
	1997	12.5	2.9	-4.9	0.9	4.7	4.0
	1998	12.7	3.3	-3.4	1.7	4.7	5.3
<b>Return on Equity</b>	1996	28.6	9.5	-2.4	6.5	11.4	11.8
	1997	32.2	11.1	-0.8	8.3	13.1	11.9
	1998	30.1	12.5	0.7	7.0	15.5	12.6
<b>Liabilities to Assets</b>	1996	0.50	0.80	1.00	0.87	0.76	0.72
	1997	0.52	0.81	1.03	0.89	0.76	0.79
	1998	0.49	0.76	0.99	0.79	0.74	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>	1996-97	8.5			8.2		
	1997-98	8.9			15.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				60.6	39.4	
	1997				62.8	37.2	
	1998				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: 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 (1997):	832						
Net Profit Margin	1996	4.7	1.0	-2.3	1.0	1.0	...
	1997	5.8	1.5	-1.9	1.5	1.4	...
	1998	6.5	1.5	-1.9	1.7	1.3	...
Pretax Profit Margin	1996	5.5	1.1	-2.3	1.1	1.2	...
	1997	6.9	1.6	-1.8	1.6	1.5	...
	1998	7.5	1.8	-1.9	1.9	1.8	...
Gross Profit Margin	1996	66.7	45.0	30.0	52.5	30.7	...
	1997	67.2	48.4	31.5	55.2	32.5	...
	1998	68.1	49.3	30.9	54.8	30.9	...
Pretax Profit to Assets	1996	14.9	3.1	-6.1	3.1	3.0	...
	1997	18.7	4.3	-5.4	4.3	4.2	...
	1998	19.3	5.1	-4.7	5.0	6.2	...
Return on Equity	1996	26.8	8.8	-7.6	8.7	9.2	...
	1997	33.3	11.6	-4.5	11.5	11.7	...
	1998	33.3	12.1	-4.5	12.5	10.8	...
Liabilities to Assets	1996	0.42	0.71	0.99	0.73	0.66	...
	1997	0.41	0.72	0.97	0.72	0.68	...
	1998	0.37	0.70	1.01	0.73	0.57	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97	7.0			...		
	1997-98	3.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				59.5	40.5	
	1997				63.1	36.9	
	1998				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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,030						
<b>Net Profit Margin</b>	1996	2.7	0.4	-2.5	-0.4	0.6	1.3
	1997	3.7	1.1	-1.3	0.5	1.4	0.9
	1998	3.9	1.5	-0.9	0.8	1.7	1.5
<b>Pretax Profit Margin</b>	1996	3.2	0.5	-2.5	-0.4	0.8	1.7
	1997	4.3	1.4	-1.2	0.6	1.8	1.3
	1998	4.6	1.7	-0.8	1.0	2.0	1.9
<b>Gross Profit Margin</b>	1996	37.5	30.4	23.3	33.2	28.6	26.5
	1997	38.2	30.4	23.8	34.5	28.8	26.1
	1998	38.2	30.6	24.2	35.1	29.1	23.7
<b>Pretax Profit to Assets</b>	1996	8.3	1.2	-6.0	-1.0	2.4	3.3
	1997	12.0	3.7	-3.4	0.9	5.3	3.5
	1998	13.8	4.7	-2.4	2.3	6.2	7.1
<b>Return on Equity</b>	1996	25.0	6.6	-3.8	4.8	7.3	9.3
	1997	33.2	12.1	1.2	7.0	14.0	8.1
	1998	35.7	13.6	2.1	6.3	16.4	21.8
<b>Liabilities to Assets</b>	1996	0.52	0.82	1.04	0.90	0.78	0.74
	1997	0.53	0.81	1.02	0.89	0.78	0.69
	1998	0.53	0.79	1.01	0.88	0.74	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>			
	1996-97	9.3		4.3			
	1997-98	8.1		8.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.0		42.0			
	1997	66.6		33.4			
	1998	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: 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 (1997):	380						
Net Profit Margin	1996	3.7	0.6	-3.5	0.6	0.7	...
	1997	3.9	1.1	-2.3	0.9	2.1	...
	1998	4.3	1.2	-1.7	1.2	1.2	...
Pretax Profit Margin	1996	4.3	0.7	-3.3	0.7	0.8	...
	1997	4.4	1.3	-2.2	1.1	2.6	...
	1998	5.1	1.5	-1.3	1.5	1.8	...
Gross Profit Margin	1996	45.6	37.5	29.1	38.1	33.8	...
	1997	46.8	38.5	30.4	39.0	34.6	...
	1998	46.5	39.5	31.7	39.5	39.7	...
Pretax Profit to Assets	1996	12.1	1.7	-11.1	1.8	1.6	...
	1997	12.6	3.2	-7.2	2.6	4.8	...
	1998	14.4	4.0	-4.4	3.0	5.5	...
Return on Equity	1996	25.6	6.1	-8.2	5.2	9.9	...
	1997	25.5	8.2	-2.1	5.9	13.1	...
	1998	38.8	10.8	-2.9	8.3	29.5	...
Liabilities to Assets	1996	0.62	0.91	1.14	0.93	0.79	...
	1997	0.59	0.91	1.11	0.92	0.82	...
	1998	0.60	0.88	1.12	0.89	0.85	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97	5.2			...	...	...
	1997-98	6.3			...	...	...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				56.5	43.5	
	1997				62.3	37.7	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	947						
Net Profit Margin	1996	3.3	0.3	-4.6	-0.7	1.0	1.3
	1997	3.8	0.8	-3.1	-0.2	1.7	1.2
	1998	5.0	1.9	-0.8	1.7	1.9	2.0
Pretax Profit Margin	1996	3.9	0.4	-4.4	-0.6	1.3	1.8
	1997	4.5	1.0	-3.0	0.2	2.0	1.6
	1998	5.9	2.2	-0.5	1.9	2.3	2.4
Gross Profit Margin	1996	45.7	38.7	30.7	39.9	36.7	30.3
	1997	46.4	39.1	31.7	40.7	37.5	33.3
	1998	45.7	39.6	32.3	40.6	38.1	36.4
Pretax Profit to Assets	1996	9.7	0.8	-11.3	-1.6	3.6	4.5
	1997	11.6	2.0	-6.6	0.2	5.3	6.6
	1998	14.7	5.5	-1.6	3.6	7.1	6.9
Return on Equity	1996	27.3	9.1	-5.1	4.1	12.6	10.0
	1997	34.9	12.5	-0.7	7.7	14.5	24.7
	1998	40.0	16.8	5.8	13.5	18.3	14.1
Liabilities to Assets	1996	0.63	0.90	1.08	0.96	0.80	0.83
	1997	0.61	0.91	1.09	0.98	0.80	0.79
	1998	0.57	0.83	1.05	0.93	0.78	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	7.4		36.8			
	1997-98	7.2		16.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	53.4		46.6			
	1997	58.5		41.5			
	1998	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: 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 <sup>(1)</sup>			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,171						
Net Profit Margin	1996	2.6	0.6	-1.1	1.5	0.6	0.7
	1997	2.8	0.7	-0.7	1.6	0.6	0.7
	1998	2.0	0.5	-0.9	2.0	0.4	0.6
Pretax Profit Margin	1996	3.2	0.8	-0.9	2.2	0.7	0.9
	1997	3.4	0.9	-0.6	2.2	0.7	0.9
	1998	2.5	0.6	-0.8	3.4	0.5	0.8
Gross Profit Margin	1996	19.2	14.0	10.4	22.7	13.2	12.5
	1997	18.6	13.2	9.6	21.2	12.5	11.7
	1998	16.0	11.8	9.1	13.7	11.6	11.3
Pretax Profit to Assets	1996	6.9	2.1	-1.9	1.5	2.3	3.4
	1997	6.4	2.1	-1.4	1.5	2.3	3.3
	1998	6.0	1.4	-2.0	0.8	1.4	2.7
Return on Equity	1996	16.6	6.4	-1.2	3.4	7.8	12.2
	1997	18.7	7.3	0.2	4.1	8.9	13.5
	1998	15.5	5.3	-3.0	2.3	6.1	10.4
Liabilities to Assets	1996	0.49	0.77	0.95	0.68	0.80	0.81
	1997	0.51	0.77	0.96	0.68	0.80	0.82
	1998	0.46	0.73	0.90	0.56	0.76	0.81
Firms with revenue between							
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	13.5			15.6		
	1997-98	9.6			5.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996	75.0			25.0		
	1997	79.7			20.3		
	1998	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: 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 (1997):	1,981						
<b>Net Profit Margin</b>	1996	2.7	0.6	-2.3	-0.4	0.7	0.8
	1997	2.6	0.5	-2.1	-0.5	0.8	0.6
	1998	2.9	0.5	-2.0	-0.4	0.7	1.0
<b>Pretax Profit Margin</b>	1996	3.2	0.7	-2.1	-0.3	0.9	1.0
	1997	3.2	0.6	-1.9	-0.4	0.9	0.8
	1998	3.5	0.6	-1.8	-0.3	0.9	1.3
<b>Gross Profit Margin</b>	1996	23.4	14.7	9.1	19.8	12.6	9.6
	1997	24.0	14.7	9.2	20.5	12.3	9.5
	1998	22.4	13.5	8.9	18.2	12.1	8.6
<b>Pretax Profit to Assets</b>	1996	10.2	2.1	-6.4	-0.7	3.7	5.4
	1997	10.3	2.1	-5.9	-0.7	4.2	4.9
	1998	10.6	2.2	-5.7	-0.4	3.8	8.5
<b>Return on Equity</b>	1996	28.4	10.3	0.0	6.9	12.3	18.4
	1997	27.2	10.5	-1.0	6.9	12.4	16.8
	1998	29.3	10.0	-1.4	5.2	13.6	23.5
<b>Liabilities to Assets</b>	1996	0.54	0.83	1.04	0.91	0.78	0.82
	1997	0.55	0.84	1.03	0.91	0.80	0.82
	1998	0.55	0.84	1.03	0.90	0.80	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>							
		1996-97			5.6		
		1997-98			8.2		
					9.6		
					9.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>							
					<b>Profit</b>		
					<b>Loss</b>		
		1996			60.7		
		1997			61.0		
		1998			61.6		
					39.3		
					39.0		
					38.4		

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



## SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	357						
<b>Net Profit Margin</b>	1996	3.2	0.9	-1.6	1.2	0.9	1.3
	1997	3.6	1.2	-0.7	0.7	1.3	1.4
	1998	3.6	1.3	-1.0	1.4	1.3	1.4
<b>Pretax Profit Margin</b>	1996	3.9	1.2	-1.6	1.2	1.1	1.6
	1997	4.5	1.3	-0.6	0.8	1.6	1.8
	1998	4.4	1.5	-1.0	1.4	1.5	1.7
<b>Gross Profit Margin</b>	1996	27.7	18.8	13.7	26.2	16.8	13.5
	1997	27.2	17.9	12.7	29.2	16.9	14.0
	1998	26.6	18.4	13.4	28.6	17.0	15.8
<b>Pretax Profit to Assets</b>	1996	8.4	2.2	-2.2	1.4	2.6	3.9
	1997	9.7	2.6	-1.4	0.8	3.6	4.4
	1998	8.6	2.7	-1.3	1.7	3.1	4.0
<b>Return on Equity</b>	1996	23.5	9.3	-1.3	5.2	11.0	14.6
	1997	31.9	12.9	-0.2	6.1	14.2	22.3
	1998	27.6	14.4	1.7	1.6	18.7	16.8
<b>Liabilities to Assets</b>	1996	0.55	0.82	0.97	0.81	0.83	0.79
	1997	0.58	0.83	0.97	0.83	0.83	0.84
	1998	0.54	0.84	0.99	0.77	0.84	0.84
<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>	1996-97				13.7	24.1	
	1997-98				12.5	15.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996				66.8	33.2	
	1997				72.4	27.6	
	1998				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: 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 (1997):	494						
<b>Net Profit Margin</b>	1996	2.9	0.7	-2.2	0.6	0.7	1.5
	1997	2.9	0.6	-2.4	-0.5	0.8	1.7
	1998	3.3	1.1	-1.2	0.4	1.4	1.2
<b>Pretax Profit Margin</b>	1996	3.4	0.8	-2.1	0.6	0.9	2.2
	1997	3.4	0.7	-2.2	-0.4	1.1	2.0
	1998	3.8	1.3	-1.1	0.4	1.6	1.4
<b>Gross Profit Margin</b>	1996	35.0	24.4	17.2	34.1	21.4	18.2
	1997	35.1	23.9	16.9	32.1	20.9	17.6
	1998	34.7	23.9	16.4	34.5	20.0	18.9
<b>Pretax Profit to Assets</b>	1996	5.6	1.4	-3.4	0.9	1.7	4.8
	1997	6.3	1.3	-3.0	-0.4	2.1	4.8
	1998	7.1	2.0	-1.9	0.5	2.8	2.5
<b>Return on Equity</b>	1996	20.2	6.9	-1.6	3.8	8.2	...
	1997	17.6	4.6	-5.3	-0.5	6.9	21.2
	1998	25.1	9.6	-0.9	1.5	14.1	17.8
<b>Liabilities to Assets</b>	1996	0.62	0.88	1.01	0.90	0.86	0.89
	1997	0.63	0.87	1.00	0.88	0.86	0.88
	1998	0.59	0.85	0.99	0.86	0.85	0.92
		<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>							
		1996-97			9.1		
		1997-98			13.6		
					9.9		
					10.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>		<b>Loss</b>
		1996			61.8		38.2
		1997			60.9		39.1
		1998			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: 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 (1997):	86						
<b>Net Profit Margin</b>	1996	3.7	1.0	-2.3	0.8	1.1	...
	1997	4.3	0.8	-1.6	-0.2	0.9	...
	1998	3.6	1.1	-2.1	-2.0	1.8	...
<b>Pretax Profit Margin</b>	1996	4.7	1.1	-2.3	0.8	1.2	...
	1997	4.8	1.1	-1.5	1.3	1.1	...
	1998	4.3	1.4	-2.0	-1.5	2.1	...
<b>Gross Profit Margin</b>	1996	29.3	21.2	16.0	26.4	17.6	...
	1997	26.8	18.1	12.5	25.4	16.2	...
	1998	28.2	19.7	14.7	29.1	18.0	...
<b>Pretax Profit to Assets</b>	1996	6.6	2.0	-3.4	1.2	2.4	...
	1997	9.3	1.6	-3.3	-0.1	3.0	...
	1998	9.5	2.9	-2.3	-1.1	4.7	...
<b>Return on Equity</b>	1996	27.7	12.6	1.8	3.6	15.0	...
	1997	34.9	16.2	0.4	16.7	15.2	...
	1998	39.4	14.3	-2.2	-4.6	19.6	...
<b>Liabilities to Assets</b>	1996	0.62	0.86	1.00	0.74	0.88	...
	1997	0.73	0.89	0.99	0.82	0.91	...
	1998	0.66	0.86	0.98	0.88	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>			
	1996-97	19.4		...			
	1997-98	18.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	66.3		33.7			
	1997	65.2		34.8			
	1998	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: 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 (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	4,904						
Net Profit Margin	1996	2.1	0.4	-1.4	0.2	0.4	0.5
	1997	2.2	0.4	-1.0	0.5	0.4	0.7
	1998	2.5	0.7	-0.6	0.8	0.7	1.0
Pretax Profit Margin	1996	2.5	0.4	-1.3	0.4	0.4	0.6
	1997	2.5	0.5	-0.9	0.7	0.5	0.9
	1998	2.9	0.8	-0.6	1.0	0.8	1.2
Gross Profit Margin	1996	35.3	18.8	11.8	37.3	15.4	11.4
	1997	34.3	18.2	11.7	37.0	14.8	10.3
	1998	33.8	17.7	11.9	36.6	14.9	12.2
Pretax Profit to Assets	1996	10.5	1.9	-5.9	0.5	2.8	5.6
	1997	12.0	2.6	-4.8	1.7	3.2	5.9
	1998	14.6	4.3	-3.3	2.6	5.3	10.4
Return on Equity	1996	21.0	7.5	-3.8	5.3	8.5	13.0
	1997	26.9	9.8	-2.6	7.1	10.7	13.4
	1998	31.5	12.6	1.0	9.1	13.9	21.5
Liabilities to Assets	1996	0.44	0.75	1.00	0.81	0.70	0.72
	1997	0.47	0.80	1.03	0.85	0.76	0.66
	1998	0.45	0.77	1.02	0.85	0.75	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							
		1996-97			2.2		
		1997-98			-1.1		
					4.1		
					0.4		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			58.8	41.2	
		1997			61.0	39.0	
		1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	145						
<b>Net Profit Margin</b>	1996	3.9	0.9	-2.4	1.3	0.7	0.9
	1997	3.5	0.8	-1.7	0.5	1.0	1.1
	1998	3.9	2.1	-0.3	-1.2	2.2	1.4
<b>Pretax Profit Margin</b>	1996	4.7	1.2	-2.1	1.7	1.0	1.1
	1997	4.4	1.1	-1.4	0.6	1.2	1.4
	1998	5.1	2.6	0.3	2.8	2.6	1.7
<b>Gross Profit Margin</b>	1996	38.4	30.6	22.8	37.2	28.1	22.9
	1997	34.7	28.2	22.3	33.0	24.5	22.4
	1998	24.4	22.9	21.9	23.1	22.7	22.5
<b>Pretax Profit to Assets</b>	1996	9.0	1.8	-3.2	1.6	1.9	3.6
	1997	6.8	1.8	-2.4	0.5	2.9	4.5
	1998	12.1	4.0	0.1	0.6	5.9	4.8
<b>Return on Equity</b>	1996	26.8	7.4	-2.6	6.8	8.5	10.9
	1997	25.0	4.5	-1.1	2.2	8.7	14.9
	1998	41.8	17.9	0.3	-0.5	32.6	18.9
<b>Liabilities to Assets</b>	1996	0.35	0.72	0.98	0.60	0.75	0.85
	1997	0.40	0.76	1.00	0.60	0.79	0.85
	1998	0.48	0.91	1.01	0.37	0.95	0.88
		<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>							
		1996-97			11.0		
		1997-98			22.3		
					4.8		
					6.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>							
					<b>Profit</b>		
					<b>Loss</b>		
		1996			68.3		
		1997			77.6		
		1998			86.8		
					31.7		
					22.4		
					13.2		

(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: 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 (1997):	5,787						
<b>Net Profit Margin</b>	1996	3.9	0.8	-1.9	0.7	1.1	0.8
	1997	4.1	0.9	-1.9	0.7	1.3	1.4
	1998	4.2	1.1	-1.5	1.0	1.3	1.1
<b>Pretax Profit Margin</b>	1996	4.7	1.0	-1.9	0.8	1.3	0.9
	1997	4.8	1.1	-1.7	0.9	1.5	1.4
	1998	5.0	1.3	-1.4	1.1	1.5	1.3
<b>Gross Profit Margin</b>	1996	52.6	37.1	24.4	42.1	28.1	13.9
	1997	52.4	37.0	23.7	42.4	27.1	13.8
	1998	52.6	37.0	23.8	42.5	27.2	15.1
<b>Pretax Profit to Assets</b>	1996	11.9	2.5	-5.8	1.8	3.9	3.8
	1997	12.7	3.0	-5.3	2.0	4.8	6.3
	1998	12.9	3.6	-4.1	2.8	5.1	4.6
<b>Return on Equity</b>	1996	28.1	10.4	-1.7	9.9	11.0	10.5
	1997	30.5	11.8	-0.5	10.8	13.3	13.9
	1998	28.7	11.4	0.8	10.7	12.4	14.6
<b>Liabilities to Assets</b>	1996	0.51	0.83	1.05	0.89	0.72	0.72
	1997	0.52	0.83	1.05	0.88	0.72	0.71
	1998	0.48	0.79	1.03	0.85	0.68	0.73
		<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>	1996-97				5.7	12.4	
	1997-98				2.5	7.0	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
					59.5	40.5	
					61.3	38.7	
					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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,773						
Net Profit Margin	1996	4.4	1.0	-2.7	0.4	1.7	0.8
	1997	4.3	1.2	-2.6	0.7	1.8	-0.3
	1998	4.9	1.2	-2.2	0.9	1.6	...
Pretax Profit Margin	1996	5.1	1.1	-2.6	0.5	2.1	1.1
	1997	5.2	1.4	-2.3	0.9	2.1	-0.2
	1998	5.8	1.5	-2.0	1.1	1.9	...
Gross Profit Margin	1996	50.5	35.1	25.0	39.2	31.0	25.1
	1997	50.5	35.3	25.0	39.3	31.1	38.4
	1998	52.1	35.2	25.4	41.5	31.1	...
Pretax Profit to Assets	1996	12.9	2.7	-6.3	1.1	5.7	7.2
	1997	13.0	3.1	-5.5	1.6	6.0	-0.6
	1998	13.3	3.4	-5.3	2.2	5.0	...
Return on Equity	1996	28.1	10.2	-2.5	7.3	13.3	13.5
	1997	28.7	11.3	-1.1	8.5	14.1	-8.1
	1998	30.1	11.1	-1.7	9.6	12.8	...
Liabilities to Assets	1996	0.49	0.80	1.05	0.88	0.69	0.84
	1997	0.50	0.81	1.05	0.88	0.69	0.76
	1998	0.46	0.76	1.01	0.84	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							
					3.6	12.3	
					2.2	-0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
					59.8	40.2	
					61.7	38.3	
					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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	388						
Net Profit Margin	1996	5.5	1.5	-1.8	0.7	2.3	...
	1997	5.8	1.8	-0.8	1.1	2.3	...
	1998	5.5	1.8	-1.0	0.8	2.2	...
Pretax Profit Margin	1996	6.5	1.8	-1.6	0.7	2.7	...
	1997	7.1	2.2	-0.7	1.1	2.9	...
	1998	6.8	2.2	-0.9	0.8	2.8	...
Gross Profit Margin	1996	62.2	51.4	36.5	52.9	48.5	...
	1997	62.2	50.4	36.8	53.1	47.9	...
	1998	64.7	51.0	34.0	51.1	50.5	...
Pretax Profit to Assets	1996	15.1	4.5	-3.8	2.2	7.1	...
	1997	15.6	5.4	-1.4	2.4	6.8	...
	1998	15.0	5.3	-2.2	2.1	6.9	...
Return on Equity	1996	29.7	11.5	1.0	10.2	12.6	...
	1997	28.9	14.2	3.3	11.6	14.6	...
	1998	26.5	12.5	2.6	10.5	13.3	...
Liabilities to Assets	1996	0.39	0.70	1.00	0.82	0.62	...
	1997	0.40	0.71	1.01	0.90	0.60	...
	1998	0.37	0.72	1.03	0.90	0.59	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				4.2	...	
	1997-98				1.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.8	34.2	
	1997				69.6	30.4	
	1998				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: 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 (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	523						
<b>Net Profit Margin</b>	1996	4.6	1.2	-2.5	0.5	2.2	...
	1997	5.6	2.1	-1.6	1.3	2.6	...
	1998	5.2	1.4	-2.1	0.7	3.1	...
<b>Pretax Profit Margin</b>	1996	5.5	1.4	-2.5	0.5	2.8	...
	1997	6.8	2.4	-1.4	1.6	3.4	...
	1998	6.4	1.8	-2.0	1.0	3.8	...
<b>Gross Profit Margin</b>	1996	54.9	45.8	33.7	47.6	42.5	...
	1997	55.9	46.2	34.0	47.8	43.7	...
	1998	56.0	46.3	33.7	48.0	42.9	...
<b>Pretax Profit to Assets</b>	1996	15.9	3.8	-7.2	1.6	8.6	...
	1997	19.0	5.9	-5.1	3.2	8.5	...
	1998	16.6	4.6	-4.8	2.3	9.9	...
<b>Return on Equity</b>	1996	34.5	15.0	-0.2	13.3	17.1	...
	1997	39.5	17.4	2.4	18.8	15.7	...
	1998	37.8	16.7	-0.2	15.7	20.1	...
<b>Liabilities to Assets</b>	1996	0.47	0.79	1.03	0.88	0.64	...
	1997	0.53	0.81	1.03	0.92	0.65	...
	1998	0.48	0.72	0.96	0.79	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>	1996-97				4.9	...	
	1997-98				-0.1	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996				61.3	38.7	
	1997				66.0	34.0	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	393						
<b>Net Profit Margin</b>	1996	6.2	1.9	-1.1	1.7	3.1	...
	1997	6.4	2.1	-0.8	1.3	3.9	...
	1998	5.9	2.3	-0.4	1.9	2.8	...
<b>Pretax Profit Margin</b>	1996	7.2	2.3	-0.9	2.1	3.9	...
	1997	7.7	2.5	-0.7	1.5	4.2	...
	1998	7.2	2.7	-0.3	2.3	3.4	...
<b>Gross Profit Margin</b>	1996	60.9	45.6	32.4	49.9	39.0	...
	1997	61.9	44.2	31.8	48.9	39.5	...
	1998	58.6	42.8	31.1	44.4	40.3	...
<b>Pretax Profit to Assets</b>	1996	15.8	5.2	-2.4	4.5	7.4	...
	1997	15.5	5.8	-2.1	3.7	8.8	...
	1998	15.1	5.8	-1.4	4.4	8.6	...
<b>Return on Equity</b>	1996	29.6	13.1	2.3	12.9	13.5	...
	1997	30.4	14.7	1.2	13.7	17.6	...
	1998	31.7	12.4	3.2	11.2	16.4	...
<b>Liabilities to Assets</b>	1996	0.39	0.75	1.03	0.81	0.56	...
	1997	0.35	0.69	1.00	0.77	0.56	...
	1998	0.37	0.68	0.98	0.78	0.56	...
		<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>	1996-97				7.0	...	
	1997-98				4.5	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				68.4	31.6	
	1997				68.2	31.8	
	1998				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	957						
<b>Net Profit Margin</b>	1996	5.0	1.6	-1.1	1.1	2.7	1.5
	1997	5.0	1.5	-1.4	0.7	3.0	1.1
	1998	6.3	2.1	-0.9	1.6	3.2	...
<b>Pretax Profit Margin</b>	1996	6.2	1.8	-1.0	1.2	3.1	1.9
	1997	6.2	1.9	-1.3	0.8	3.7	1.4
	1998	7.7	2.4	-0.8	1.8	4.1	...
<b>Gross Profit Margin</b>	1996	55.4	40.3	27.7	45.0	32.6	...
	1997	55.9	41.8	27.2	46.3	33.8	...
	1998	55.8	42.0	28.2	44.7	35.5	...
<b>Pretax Profit to Assets</b>	1996	13.6	4.3	-2.7	3.0	7.3	4.2
	1997	13.0	4.1	-3.2	1.7	9.0	2.2
	1998	14.9	4.8	-1.9	3.8	8.9	...
<b>Return on Equity</b>	1996	24.9	10.8	-0.5	8.0	14.2	...
	1997	25.5	11.4	1.1	7.5	14.3	...
	1998	25.7	10.5	0.6	8.1	14.8	...
<b>Liabilities to Assets</b>	1996	0.38	0.71	0.97	0.77	0.56	0.58
	1997	0.41	0.73	1.00	0.81	0.56	0.80
	1998	0.38	0.68	0.99	0.78	0.53	...
		<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>	1996-97				4.1	33.7	
	1997-98				6.4	...	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
					67.3	32.7	
					65.4	34.6	
					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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	598						
<b>Net Profit Margin</b>	1996	6.2	0.9	-3.8	0.5	1.8	...
	1997	6.9	1.4	-3.0	1.4	1.4	0.2
	1998	8.1	2.2	-1.5	2.3	1.8	...
<b>Pretax Profit Margin</b>	1996	7.3	0.9	-3.8	0.7	2.1	...
	1997	8.3	1.8	-2.7	1.8	1.8	0.2
	1998	9.3	2.7	-1.5	2.8	2.4	...
<b>Gross Profit Margin</b>	1996	69.3	45.0	28.1	57.8	28.5	...
	1997	70.0	45.6	24.3	55.2	24.2	16.2
	1998	72.7	46.6	27.6	57.4	24.4	...
<b>Pretax Profit to Assets</b>	1996	9.9	1.2	-4.8	0.3	5.5	...
	1997	11.7	2.1	-4.3	1.6	5.8	3.6
	1998	15.1	4.0	-2.4	3.2	6.3	...
<b>Return on Equity</b>	1996	30.9	8.9	-2.9	7.7	10.6	...
	1997	31.3	12.4	0.4	11.2	13.9	...
	1998	39.4	15.9	3.8	15.9	15.7	...
<b>Liabilities to Assets</b>	1996	0.55	0.88	1.04	0.93	0.66	...
	1997	0.56	0.90	1.07	0.93	0.64	0.98
	1998	0.57	0.92	1.05	0.94	0.73	...
		<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>							
		1996-97			8.5		
		1997-98			8.3		
					...		
					-0.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>		<b>Loss</b>
		1996			54.6		45.4
		1997			62.3		37.7
		1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	761						
Net Profit Margin	1996	4.8	1.0	-3.1	0.9	1.2	2.4
	1997	5.2	1.1	-3.8	0.7	1.6	2.1
	1998	5.6	1.2	-4.1	0.9	2.2	...
Pretax Profit Margin	1996	5.5	1.3	-3.0	0.9	1.5	4.9
	1997	6.3	1.3	-3.2	1.0	1.9	2.5
	1998	6.4	1.5	-3.7	1.1	2.7	...
Gross Profit Margin	1996	63.8	41.7	27.1	51.3	30.1	29.1
	1997	65.4	42.3	27.1	50.7	31.3	...
	1998	62.6	40.6	24.4	49.0	30.1	...
Pretax Profit to Assets	1996	13.0	2.5	-7.4	1.6	4.5	10.4
	1997	12.9	2.5	-7.4	1.9	4.5	7.9
	1998	15.7	3.1	-9.2	1.9	6.8	...
Return on Equity	1996	31.4	13.3	-4.8	13.3	13.8	15.0
	1997	30.6	12.8	-1.8	12.7	12.8	...
	1998	37.3	15.6	-2.1	13.3	18.3	...
Liabilities to Assets	1996	0.58	0.85	1.09	0.89	0.78	0.79
	1997	0.56	0.87	1.11	0.92	0.76	0.75
	1998	0.61	0.89	1.12	0.94	0.78	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					5.5	7.4	
					7.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					58.7	41.3	
					59.6	40.4	
					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: 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 (1997):	50						
<b>Net Profit Margin</b>	1996	3.8	0.2	-3.6	-0.8	1.6	1.6
	1997	2.9	1.0	-3.1	0.3	1.8	0.9
	1998	7.8	1.8	0.1	...	0.9	-0.4
<b>Pretax Profit Margin</b>	1996	4.6	0.6	-3.5	-0.7	2.4	1.9
	1997	3.5	1.2	-2.9	0.6	2.3	1.1
	1998	13.4	2.3	0.3	...	1.6	-0.1
<b>Gross Profit Margin</b>	1996	35.1	31.2	24.5	30.7	31.7	22.7
	1997	36.6	31.9	25.4	32.2	30.8	22.5
	1998	...	26.2	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.7	0.8	-7.5	-4.0	4.8	7.9
	1997	7.2	2.5	-4.4	1.2	2.7	6.4
	1998	16.2	3.9	2.1	...	3.4	0.3
<b>Return on Equity</b>	1996	30.0	13.6	2.8	31.3	13.2	9.9
	1997	31.3	12.7	3.4	11.4	12.7	22.6
	1998	...	12.3	...	...	8.8	...
<b>Liabilities to Assets</b>	1996	0.54	0.83	1.05	0.96	0.69	0.45
	1997	0.59	0.83	1.12	0.94	0.61	0.69
	1998	0.31	0.68	0.89	...	0.68	0.91
<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>		
	1996-97	-4.2			-6.4		
	1997-98	9.5			0.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	63.5			36.5		
	1997	70.0			30.0		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	532						
Net Profit Margin	1996	3.1	0.7	-0.9	-0.4	0.9	1.9
	1997	2.9	0.6	-1.6	-1.0	1.0	2.0
	1998	3.3	1.0	-0.7	0.5	1.2	2.0
Pretax Profit Margin	1996	3.8	0.8	-0.9	-0.3	1.2	2.2
	1997	3.4	0.8	-1.4	-0.6	1.2	2.3
	1998	4.1	1.0	-0.7	0.6	1.3	2.2
Gross Profit Margin	1996	27.8	19.9	15.6	25.7	18.6	18.3
	1997	28.7	20.7	15.7	25.3	19.5	18.7
	1998	31.3	21.9	17.2	28.8	20.4	18.1
Pretax Profit to Assets	1996	9.1	2.5	-2.5	-0.6	3.3	5.7
	1997	8.5	1.8	-3.7	-1.3	3.2	6.9
	1998	11.0	2.7	-1.7	1.6	3.6	6.0
Return on Equity	1996	16.4	6.9	-1.2	7.0	6.9	9.5
	1997	15.3	6.6	-2.7	1.4	8.0	10.5
	1998	20.5	9.0	0.6	8.9	9.0	10.0
Liabilities to Assets	1996	0.29	0.63	0.92	0.81	0.59	0.40
	1997	0.32	0.65	0.97	0.92	0.59	0.43
	1998	0.41	0.73	0.99	0.96	0.63	0.35
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.4	0.7	
	1997-98				3.4	-0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.7	34.3	
	1997				61.6	38.4	
	1998				69.9	30.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to the worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 (1997):	1,194						
<b>Net Profit Margin</b>	1996	2.6	0.2	-2.8	-0.7	0.8	1.0
	1997	2.6	0.4	-2.3	-0.4	0.8	1.6
	1998	3.3	1.0	-1.3	0.5	1.4	1.7
<b>Pretax Profit Margin</b>	1996	3.2	0.3	-2.4	-0.7	1.0	1.2
	1997	3.1	0.5	-2.2	-0.3	0.9	2.0
	1998	3.9	1.1	-1.2	0.6	1.8	2.2
<b>Gross Profit Margin</b>	1996	37.5	28.1	18.3	31.1	24.5	18.4
	1997	39.3	29.2	20.1	33.1	24.5	19.6
	1998	40.2	31.4	21.1	34.2	29.0	17.4
<b>Pretax Profit to Assets</b>	1996	8.0	0.7	-6.3	-1.6	2.8	4.6
	1997	7.8	1.2	-5.6	-1.0	3.1	5.8
	1998	11.5	2.9	-3.0	1.0	5.6	8.6
<b>Return on Equity</b>	1996	15.9	5.8	-3.9	3.2	7.5	11.3
	1997	20.0	6.4	-3.2	4.8	8.0	13.4
	1998	30.9	11.8	1.1	6.0	15.6	21.6
<b>Liabilities to Assets</b>	1996	0.41	0.81	1.04	0.95	0.65	0.63
	1997	0.50	0.88	1.06	0.98	0.76	0.64
	1998	0.51	0.84	1.05	0.95	0.74	0.56
		<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>	1996-97				0.2	4.7	
	1997-98				7.5	1.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				55.0	45.0	
	1997				58.2	41.8	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,081						
Net Profit Margin	1996	3.4	0.6	-3.1	-0.7	1.1	1.3
	1997	3.4	0.7	-2.5	-0.5	1.4	1.4
	1998	4.0	1.0	-2.1	0.7	1.2	0.6
Pretax Profit Margin	1996	4.1	0.8	-2.8	-0.5	1.4	1.5
	1997	4.1	0.9	-2.4	-0.4	1.7	1.6
	1998	4.6	1.2	-1.9	0.9	1.5	0.9
Gross Profit Margin	1996	43.7	36.4	29.7	38.3	35.0	28.4
	1997	44.1	36.4	29.6	37.9	35.2	29.7
	1998	44.2	35.8	29.2	38.4	33.8	30.9
Pretax Profit to Assets	1996	10.4	1.7	-7.6	-1.1	4.1	4.1
	1997	10.5	1.9	-5.8	-0.8	4.4	4.5
	1998	12.0	3.1	-4.7	1.6	4.4	3.2
Return on Equity	1996	23.5	7.3	-5.0	6.1	8.1	12.3
	1997	26.0	9.0	-2.4	4.8	10.8	13.7
	1998	26.4	10.3	-1.8	9.2	10.5	13.0
Liabilities to Assets	1996	0.51	0.80	1.04	0.90	0.70	0.73
	1997	0.48	0.79	1.03	0.91	0.70	0.74
	1998	0.50	0.78	1.03	0.89	0.69	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.3	4.5	
	1997-98				2.7	15.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				58.2	41.8	
	1997				58.6	41.4	
	1998				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: 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 (1997):	1,210						
<b>Net Profit Margin</b>	1996	2.6	-0.6	-4.7	-1.0	0.4	...
	1997	3.3	0.3	-3.8	-0.4	1.2	...
	1998	3.7	0.8	-2.5	0.4	2.3	...
<b>Pretax Profit Margin</b>	1996	3.0	-0.6	-4.6	-1.0	0.5	...
	1997	3.9	0.4	-3.6	-0.3	1.3	...
	1998	4.1	0.9	-2.4	0.5	2.6	...
<b>Gross Profit Margin</b>	1996	57.4	50.5	42.4	50.9	47.0	...
	1997	57.3	50.9	43.2	51.2	48.3	...
	1998	57.4	50.3	42.4	50.9	47.1	...
<b>Pretax Profit to Assets</b>	1996	8.2	-1.6	-15.7	-2.7	1.6	...
	1997	11.4	0.8	-11.8	-0.9	4.1	...
	1998	13.4	2.5	-8.1	1.2	6.4	...
<b>Return on Equity</b>	1996	21.7	5.4	-8.3	5.2	5.8	...
	1997	28.6	10.2	-4.0	8.2	12.4	...
	1998	31.8	9.2	-2.3	6.5	16.6	...
<b>Liabilities to Assets</b>	1996	0.59	0.90	1.19	0.95	0.72	...
	1997	0.59	0.90	1.19	0.96	0.74	...
	1998	0.59	0.88	1.14	0.95	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>			
	1996-97	3.0		0.2			
	1997-98	4.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	45.7		54.3			
	1997	51.9		48.1			
	1998	58.5		41.5			

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



SICE: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	402						
<b>Net Profit Margin</b>	1996	4.3	0.8	-2.2	0.2	1.5	1.7
	1997	4.5	1.6	-1.5	0.7	2.0	0.9
	1998	4.7	1.5	-1.4	0.4	2.3	...
<b>Pretax Profit Margin</b>	1996	5.5	1.0	-2.0	0.4	1.8	2.2
	1997	5.7	1.9	-1.5	0.9	2.3	1.2
	1998	6.0	2.0	-0.9	0.7	2.8	...
<b>Gross Profit Margin</b>	1996	44.2	35.8	23.1	37.9	34.2	20.7
	1997	44.9	34.8	24.6	37.3	32.6	23.6
	1998	45.2	35.0	24.7	38.6	33.3	...
<b>Pretax Profit to Assets</b>	1996	11.3	1.9	-4.1	0.7	3.4	6.0
	1997	12.4	3.4	-2.5	1.6	5.0	2.4
	1998	12.5	3.4	-2.0	0.8	6.0	...
<b>Return on Equity</b>	1996	30.3	10.9	-1.7	4.5	12.8	13.6
	1997	29.0	12.2	0.3	7.9	12.9	13.3
	1998	33.1	11.9	0.8	5.5	15.5	...
<b>Liabilities to Assets</b>	1996	0.46	0.77	1.01	0.87	0.73	0.74
	1997	0.45	0.78	1.01	0.91	0.68	0.84
	1998	0.48	0.79	0.99	0.89	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>		
	1996-97	8.6			2.5		
	1997-98	9.1			10.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				60.0	40.0	
	1997				65.8	34.2	
	1998				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: 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 (1997):	2,101						
<b>Net Profit Margin</b>	1996	3.6	1.2	-1.3	0.5	1.5	1.3
	1997	3.8	1.4	-1.0	0.8	1.7	1.5
	1998	4.1	1.7	-0.4	1.1	2.0	1.9
<b>Pretax Profit Margin</b>	1996	4.4	1.5	-1.2	0.6	1.9	1.7
	1997	4.7	1.6	-0.8	0.9	2.0	2.1
	1998	5.0	2.0	-0.3	1.2	2.4	2.5
<b>Gross Profit Margin</b>	1996	35.9	30.4	24.7	32.5	29.3	24.5
	1997	35.7	30.5	25.0	32.1	29.8	23.6
	1998	35.1	30.3	25.2	31.9	29.7	26.0
<b>Pretax Profit to Assets</b>	1996	8.3	2.7	-2.1	1.0	3.9	4.4
	1997	8.7	3.1	-1.5	1.5	4.0	5.0
	1998	9.4	3.6	-0.7	1.9	4.6	4.8
<b>Return on Equity</b>	1996	18.1	7.3	-0.8	3.9	8.9	12.2
	1997	19.9	8.1	-0.4	4.5	9.7	12.3
	1998	21.4	9.8	1.3	6.1	11.6	10.8
<b>Liabilities to Assets</b>	1996	0.42	0.69	0.94	0.77	0.65	0.75
	1997	0.43	0.69	0.92	0.74	0.67	0.78
	1998	0.47	0.69	0.93	0.74	0.67	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>		
	1996-97	4.2			9.4		
	1997-98	5.0			5.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	66.5			33.5		
	1997	69.5			30.5		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	737						
Net Profit Margin	1996	3.3	0.5	-2.5	-0.2	1.1	...
	1997	4.0	1.1	-1.4	0.6	1.9	...
	1998	5.5	1.6	-1.5	0.8	2.4	...
Pretax Profit Margin	1996	3.9	0.6	-2.5	0.2	1.3	...
	1997	4.7	1.3	-1.3	0.6	2.2	...
	1998	6.2	1.9	-1.4	1.0	2.9	...
Gross Profit Margin	1996	45.1	37.6	30.5	39.4	35.6	...
	1997	45.1	36.7	30.2	39.0	35.2	...
	1998	45.0	37.1	29.8	38.1	35.1	...
Pretax Profit to Assets	1996	9.4	1.3	-7.3	0.3	2.9	...
	1997	13.0	2.8	-4.0	1.4	5.2	...
	1998	15.1	4.5	-3.9	2.2	8.0	...
Return on Equity	1996	26.0	7.9	-3.4	6.4	10.9	...
	1997	31.6	14.3	2.1	13.8	14.7	...
	1998	34.1	13.5	1.9	9.4	16.5	...
Liabilities to Assets	1996	0.53	0.88	1.09	0.92	0.78	...
	1997	0.53	0.85	1.07	0.92	0.76	...
	1998	0.42	0.77	1.03	0.86	0.66	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				5.1	16.2	
	1997-98				7.2	...	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					55.5	44.5	
					62.9	37.1	
					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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,115						
<b>Net Profit Margin</b>	1996	3.8	0.7	-2.7	0.2	1.0	1.5
	1997	3.9	0.9	-2.6	0.2	1.4	1.5
	1998	4.2	1.3	-1.5	0.4	1.7	2.1
<b>Pretax Profit Margin</b>	1996	4.6	0.8	-2.6	0.3	1.2	1.9
	1997	4.9	1.1	-2.4	0.5	1.7	2.0
	1998	5.1	1.6	-1.4	0.6	2.1	2.6
<b>Gross Profit Margin</b>	1996	39.0	32.2	25.4	33.3	31.2	31.9
	1997	39.5	32.6	25.5	33.2	32.1	32.4
	1998	39.7	33.2	26.4	34.1	32.8	34.6
<b>Pretax Profit to Assets</b>	1996	9.7	1.6	-5.0	0.5	2.7	3.4
	1997	10.6	2.2	-4.9	0.5	3.6	4.2
	1998	10.9	3.2	-2.7	0.8	5.0	5.3
<b>Return on Equity</b>	1996	25.6	9.7	-0.9	7.8	11.5	12.2
	1997	25.7	10.8	0.7	7.4	12.7	13.3
	1998	26.6	11.5	1.1	8.8	13.0	12.8
<b>Liabilities to Assets</b>	1996	0.55	0.81	1.02	0.89	0.76	0.79
	1997	0.55	0.82	1.04	0.91	0.75	0.76
	1998	0.54	0.80	1.01	0.89	0.73	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>	1996-97				3.2	7.0	
	1997-98				6.8	11.2	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
					58.8	41.2	
					61.4	38.6	
					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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	294						
Net Profit Margin	1996	3.0	0.2	-5.0	-1.8	0.8	...
	1997	2.9	0.7	-3.7	-0.8	1.5	...
	1998	4.3	1.7	-1.0	1.3	2.1	...
Pretax Profit Margin	1996	3.6	0.3	-5.0	-1.8	1.1	...
	1997	3.4	0.7	-3.4	-0.7	1.8	...
	1998	5.0	1.9	-0.9	1.4	2.5	...
Gross Profit Margin	1996	37.8	31.8	26.7	32.1	31.4	...
	1997	37.7	32.3	26.2	33.1	31.7	...
	1998	37.7	32.7	26.8	33.5	32.0	...
Pretax Profit to Assets	1996	7.3	0.5	-9.5	-4.3	2.4	...
	1997	7.0	1.4	-7.6	-1.5	4.3	...
	1998	11.0	4.5	-2.2	3.3	5.7	...
Return on Equity	1996	20.2	6.5	-12.8	2.4	8.0	...
	1997	21.7	7.7	-2.4	3.6	9.8	...
	1998	30.2	14.6	2.4	15.4	16.5	...
Liabilities to Assets	1996	0.59	0.85	1.07	0.94	0.74	...
	1997	0.61	0.88	1.06	0.97	0.77	...
	1998	0.61	0.89	1.07	0.96	0.78	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				3.9	4.0	
	1997-98				9.0	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				52.0	48.0	
	1997				55.7	44.3	
	1998				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: 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 (1997):	419						
<b>Net Profit Margin</b>	1996	3.9	0.7	-2.5	0.3	1.0	1.1
	1997	4.8	1.1	-1.7	0.9	1.4	1.4
	1998	4.2	1.1	-1.7	0.9	1.4	...
<b>Pretax Profit Margin</b>	1996	4.4	0.8	-2.4	0.3	1.4	1.5
	1997	5.3	1.4	-1.3	1.0	1.6	1.4
	1998	4.9	1.3	-1.6	1.1	1.6	...
<b>Gross Profit Margin</b>	1996	43.0	34.8	28.2	36.5	33.2	36.2
	1997	44.2	36.2	29.2	39.0	32.7	30.8
	1998	43.5	35.2	29.3	38.3	33.7	...
<b>Pretax Profit to Assets</b>	1996	8.9	1.3	-4.0	0.4	3.2	2.2
	1997	9.7	2.9	-3.0	1.5	3.5	2.3
	1998	8.8	2.4	-2.9	1.6	3.6	...
<b>Return on Equity</b>	1996	21.2	7.3	-2.8	6.3	8.2	...
	1997	22.2	8.1	-1.7	8.2	8.1	...
	1998	22.2	9.5	-1.4	6.6	11.6	...
<b>Liabilities to Assets</b>	1996	0.50	0.75	0.97	0.81	0.68	0.79
	1997	0.50	0.74	0.99	0.83	0.68	0.75
	1998	0.49	0.76	0.97	0.83	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>			
	1996-97	4.6		5.4			
	1997-98	2.6		13.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.7		41.3			
	1997	65.3		34.7			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	209						
Net Profit Margin	1996	3.5	0.2	-4.6	-0.3	0.2	...
	1997	3.1	0.5	-3.6	-0.3	0.5	0.2
	1998	5.7	1.3	-1.4	1.7	1.1	0.8
Pretax Profit Margin	1996	4.3	0.2	-4.6	0.2	0.2	...
	1997	3.7	0.5	-3.5	0.0	0.7	0.4
	1998	6.6	1.6	-1.3	1.7	1.5	0.9
Gross Profit Margin	1996	39.0	32.5	27.9	34.8	31.1	...
	1997	39.8	32.6	28.1	33.8	31.9	34.6
	1998	39.2	31.3	25.6	35.6	30.0	31.0
Pretax Profit to Assets	1996	9.2	0.4	-11.8	-0.6	0.6	...
	1997	8.3	0.9	-10.6	-0.4	1.8	1.4
	1998	15.8	4.4	-3.3	3.6	4.6	3.1
Return on Equity	1996	25.2	5.9	-12.5	5.3	6.9	...
	1997	23.9	8.9	-2.7	8.2	8.9	...
	1998	38.9	15.2	1.1	13.6	15.5	...
Liabilities to Assets	1996	0.50	0.78	1.03	0.81	0.74	...
	1997	0.57	0.83	1.09	0.87	0.76	0.83
	1998	0.47	0.79	1.02	0.76	0.79	0.89
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-8.9		16.1
	1997-98				11.2		5.3
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					53.6	46.4	
					56.0	44.0	
					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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	1,705						
<b>Net Profit Margin</b>	1996	4.3	0.8	-3.6	0.5	1.4	1.6
	1997	5.0	1.4	-2.2	0.9	2.2	1.1
	1998	5.7	2.0	-1.1	1.6	2.6	1.6
<b>Pretax Profit Margin</b>	1996	5.3	0.9	-3.5	0.7	1.7	2.0
	1997	5.8	1.7	-2.1	1.2	2.8	1.3
	1998	6.8	2.2	-0.9	1.8	3.4	2.0
<b>Gross Profit Margin</b>	1996	54.0	46.8	38.7	47.8	44.9	47.8
	1997	53.5	46.6	38.0	48.0	43.1	48.3
	1998	53.7	47.0	39.0	48.6	43.1	47.8
<b>Pretax Profit to Assets</b>	1996	7.0	1.2	-4.5	0.8	2.6	3.2
	1997	8.2	2.4	-3.1	1.6	4.1	2.4
	1998	10.5	3.3	-1.3	2.4	4.9	4.6
<b>Return on Equity</b>	1996	17.1	5.6	-3.3	4.9	6.8	7.9
	1997	19.2	8.0	0.0	6.9	10.9	9.1
	1998	24.7	9.4	1.1	8.2	11.4	11.5
<b>Liabilities to Assets</b>	1996	0.45	0.77	1.01	0.83	0.64	0.80
	1997	0.47	0.82	1.01	0.86	0.71	0.79
	1998	0.45	0.77	0.99	0.81	0.68	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>		
	1996-97	6.4			10.9		
	1997-98	10.9			20.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	58.1			41.9		
	1997	63.9			36.1		
	1998	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	197						
Net Profit Margin	1996	5.2	0.9	-1.8	0.9	2.6	...
	1997	5.5	1.4	-1.6	1.4	2.0	...
	1998	6.9	1.9	-1.1	1.8	4.4	...
Pretax Profit Margin	1996	6.2	1.1	-1.8	0.8	3.4	...
	1997	5.9	1.5	-1.6	1.4	2.0	...
	1998	8.3	2.2	-0.7	2.2	5.1	...
Gross Profit Margin	1996	62.6	48.4	34.0	53.4	38.8	...
	1997	61.3	48.4	38.3	51.3	38.7	...
	1998	63.4	50.2	38.3	52.2	39.2	...
Pretax Profit to Assets	1996	11.1	2.5	-4.1	1.9	6.3	...
	1997	12.0	3.3	-3.2	3.0	3.7	...
	1998	14.9	3.4	-1.5	3.3	9.7	...
Return on Equity	1996	32.5	12.4	-4.3	13.4	10.8	...
	1997	29.6	12.2	-2.9	12.9	7.8	...
	1998	45.7	11.9	1.5	14.0	7.4	...
Liabilities to Assets	1996	0.56	0.81	1.03	0.85	0.65	...
	1997	0.50	0.79	1.02	0.82	0.65	...
	1998	0.46	0.76	0.98	0.76	0.61	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	5.8			...		
	1997-98	6.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				57.1	42.9	
	1997				62.9	37.1	
	1998				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: 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 (1997):	434						
<b>Net Profit Margin</b>	1996	4.0	0.6	-4.2	-0.6	1.3	1.2
	1997	4.5	1.0	-3.9	0.3	1.5	1.0
	1998	4.2	0.9	-2.9	0.2	1.4	1.7
<b>Pretax Profit Margin</b>	1996	4.8	0.8	-4.2	-0.4	1.7	1.5
	1997	4.9	1.1	-3.9	0.5	1.7	2.2
	1998	4.7	1.0	-2.8	0.4	1.5	2.1
<b>Gross Profit Margin</b>	1996	58.4	49.3	38.5	53.3	39.1	25.9
	1997	58.1	48.2	36.9	52.9	40.2	30.5
	1998	59.0	50.4	40.2	53.3	45.4	28.3
<b>Pretax Profit to Assets</b>	1996	9.5	1.3	-8.8	-0.6	4.0	4.4
	1997	10.9	2.3	-6.1	0.7	3.6	4.7
	1998	10.8	1.7	-5.8	0.3	3.7	4.3
<b>Return on Equity</b>	1996	24.2	8.1	-3.9	6.4	10.9	13.0
	1997	29.1	10.1	-4.7	8.6	12.0	10.0
	1998	26.5	8.1	-4.1	7.7	8.6	9.0
<b>Liabilities to Assets</b>	1996	0.50	0.86	1.10	0.97	0.60	0.75
	1997	0.53	0.86	1.10	0.97	0.60	0.72
	1998	0.55	0.87	1.11	0.98	0.74	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>			
	1996-97	2.7		1.6			
	1997-98	5.6		0.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	55.6		44.4			
	1997	58.5		41.5			
	1998	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: 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 (1997):	418						
<b>Net Profit Margin</b>	1996	2.7	-0.1	-4.6	-0.7	0.6	...
	1997	3.9	0.5	-4.5	-0.3	1.1	...
	1998	4.6	0.8	-4.5	0.4	2.1	...
<b>Pretax Profit Margin</b>	1996	3.1	-0.1	-4.6	-0.7	0.6	...
	1997	4.3	0.6	-4.2	0.2	1.5	...
	1998	5.2	0.8	-4.3	0.5	2.7	...
<b>Gross Profit Margin</b>	1996	46.1	39.6	31.6	40.6	38.9	...
	1997	46.6	39.5	31.8	40.2	38.8	...
	1998	45.5	39.4	31.2	40.2	36.9	...
<b>Pretax Profit to Assets</b>	1996	7.3	-0.2	-8.8	-1.7	1.7	...
	1997	11.2	0.8	-8.3	-0.2	4.0	...
	1998	14.2	2.3	-8.7	0.7	6.5	...
<b>Return on Equity</b>	1996	22.5	8.8	-5.1	7.4	9.6	...
	1997	29.7	8.9	-3.6	7.1	10.4	...
	1998	38.5	16.7	2.4	11.8	19.5	...
<b>Liabilities to Assets</b>	1996	0.55	0.89	1.10	0.96	0.75	...
	1997	0.59	0.90	1.11	0.98	0.72	...
	1998	0.52	0.88	1.06	0.95	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>	1996-97			3.7			...
	1997-98			10.4			...
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			49.3			50.7
	1997			55.4			44.6
	1998			59.4			40.6

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

SICE: 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
Number of firms (1997):	1,836	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1996	3.9	0.3	-4.3	-0.5	1.0	1.6
	1997	4.2	0.4	-4.8	-0.4	1.8	1.7
	1998	5.2	1.1	-2.9	0.8	2.1	0.9
Pretax Profit Margin	1996	4.5	0.4	-4.1	-0.4	1.4	2.1
	1997	4.9	0.6	-4.5	-0.2	2.1	2.0
	1998	6.1	1.2	-2.8	0.9	2.4	1.3
Gross Profit Margin	1996	50.0	43.2	34.5	43.5	42.7	47.4
	1997	50.4	43.8	35.7	43.6	44.1	47.8
	1998	50.2	44.1	36.6	44.2	43.8	46.3
Pretax Profit to Assets	1996	8.9	0.7	-9.1	-0.8	3.2	8.2
	1997	10.0	1.1	-10.0	-0.5	5.1	5.7
	1998	12.5	2.7	-5.5	1.6	5.9	3.9
Return on Equity	1996	27.3	8.9	-2.3	7.0	11.5	7.5
	1997	31.1	10.8	-2.3	7.2	15.0	10.8
	1998	32.8	12.5	-0.8	9.4	16.1	5.6
Liabilities to Assets	1996	0.58	0.90	1.11	0.96	0.75	0.68
	1997	0.58	0.91	1.11	0.97	0.75	0.64
	1998	0.53	0.86	1.08	0.92	0.69	0.56
<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>			
	1996-97	3.6		5.0			
	1997-98	5.8		4.4			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			52.8	47.2		
	1997			54.2	45.8		
	1998			60.5	39.5		

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



SICE: 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 (1997):	797						
Net Profit Margin	1996	6.3	1.6	-2.2	1.5	2.0	...
	1997	5.9	1.6	-2.4	1.2	2.0	...
	1998	7.3	1.7	-2.6	1.3	2.7	...
Pretax Profit Margin	1996	7.6	1.9	-2.2	1.6	2.2	...
	1997	7.1	2.0	-1.9	1.4	2.5	...
	1998	9.2	2.2	-2.0	1.6	3.2	...
Gross Profit Margin	1996	56.1	43.3	31.2	46.8	36.4	...
	1997	57.2	45.5	32.6	49.5	36.9	...
	1998	58.8	46.1	34.6	49.2	39.4	...
Pretax Profit to Assets	1996	14.3	3.1	-3.7	2.5	4.5	...
	1997	14.5	3.4	-3.8	1.9	6.9	...
	1998	16.6	3.9	-4.5	2.8	8.4	...
Return on Equity	1996	35.9	13.2	0.9	12.5	13.5	...
	1997	37.5	15.3	2.2	13.8	18.2	...
	1998	39.4	15.9	1.5	14.6	20.4	...
Liabilities to Assets	1996	0.52	0.84	1.04	0.90	0.69	...
	1997	0.54	0.85	1.05	0.90	0.74	...
	1998	0.53	0.86	1.03	0.90	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							
				8.2	10.4		
				12.1	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
				62.0	38.0		
				63.7	36.3		
				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: 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
Number of firms (1997):	1,040	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1996	10.4	3.1	-0.8	2.6	4.8	1.6
	1997	9.4	2.7	-0.8	1.9	5.0	...
	1998	9.5	3.6	-0.4	2.8	4.8	2.1
Pretax Profit Margin	1996	12.6	4.1	-0.7	3.4	6.0	1.8
	1997	12.0	3.4	-0.6	2.6	6.5	...
	1998	11.7	4.2	-0.3	3.4	6.1	2.9
Gross Profit Margin	1996	62.2	56.4	49.5	56.4	56.2	60.1
	1997	62.3	56.2	48.5	55.9	57.1	...
	1998	61.9	55.5	49.0	55.4	55.8	...
Pretax Profit to Assets	1996	22.3	8.1	-2.2	6.3	12.2	6.5
	1997	21.9	7.1	-1.7	4.8	13.6	...
	1998	22.2	9.0	-0.7	7.5	13.7	5.6
Return on Equity	1996	34.9	14.6	3.0	13.5	16.0	...
	1997	40.0	18.8	4.9	16.4	24.0	...
	1998	37.9	18.6	6.6	16.7	24.9	...
Liabilities to Assets	1996	0.28	0.64	0.98	0.67	0.54	0.85
	1997	0.33	0.71	1.01	0.78	0.55	...
	1998	0.30	0.68	1.00	0.73	0.57	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>			
	1996-97	4.2		5.3			
	1997-98	6.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1996	70.9		29.1			
	1997	70.5		29.5			
	1998	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: 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 (1997):	499						
Net Profit Margin	1996	4.6	0.6	-5.4	-0.5	2.1	...
	1997	5.5	1.0	-4.8	0.4	2.0	...
	1998	6.4	1.9	-1.9	0.8	3.1	...
Pretax Profit Margin	1996	5.2	0.7	-5.4	-0.5	2.4	...
	1997	6.3	1.1	-4.4	0.4	3.2	...
	1998	7.9	2.0	-1.6	1.2	3.8	...
Gross Profit Margin	1996	55.7	45.7	35.4	47.5	42.3	...
	1997	56.4	46.2	36.3	48.0	41.0	...
	1998	54.3	46.5	37.7	48.4	42.0	...
Pretax Profit to Assets	1996	10.0	1.2	-7.8	-0.7	5.8	...
	1997	12.0	2.2	-7.2	0.9	5.5	...
	1998	14.2	3.6	-4.1	2.1	5.6	...
Return on Equity	1996	30.3	8.2	-1.6	6.8	12.5	...
	1997	28.0	9.4	-2.4	5.9	18.3	...
	1998	26.9	11.3	-0.9	6.9	15.2	...
Liabilities to Assets	1996	0.47	0.84	1.07	0.91	0.65	...
	1997	0.47	0.85	1.09	0.93	0.68	...
	1998	0.45	0.73	1.01	0.84	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	1996-97			6.4			-0.7
	1997-98			6.2			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			55.4	44.6		
	1997			58.0	42.0		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	215						
<b>Net Profit Margin</b>	1996	2.9	0.2	-3.5	-0.3	0.4	...
	1997	2.5	0.0	-5.5	-0.6	0.5	...
	1998	3.7	0.6	-2.8	0.3	1.0	...
<b>Pretax Profit Margin</b>	1996	3.8	0.2	-3.2	-0.3	0.5	...
	1997	3.0	0.2	-5.1	-0.5	0.7	...
	1998	4.0	0.7	-2.6	0.4	1.2	...
<b>Gross Profit Margin</b>	1996	49.4	42.1	35.9	41.6	43.5	...
	1997	47.9	41.4	33.4	40.8	43.1	...
	1998	49.7	44.0	37.0	42.2	46.6	...
<b>Pretax Profit to Assets</b>	1996	8.1	0.5	-7.3	-0.7	1.5	...
	1997	6.5	0.1	-12.5	-1.7	1.2	...
	1998	9.9	1.7	-7.4	0.9	3.5	...
<b>Return on Equity</b>	1996	23.2	10.0	-3.8	9.8	11.8	...
	1997	25.3	11.3	-5.0	11.3	10.5	...
	1998	30.1	12.1	-3.0	10.6	12.6	...
<b>Liabilities to Assets</b>	1996	0.61	0.89	1.07	0.94	0.85	...
	1997	0.60	0.93	1.18	0.99	0.87	...
	1998	0.59	0.88	1.08	0.93	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>			
	1996-97	0.9		12.8			
	1997-98	4.1		17.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	51.7		48.3			
	1997	52.0		48.0			
	1998	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: 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	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	99						
Net Profit Margin	1996	5.1	0.6	-7.2	-0.2	1.7	...
	1997	6.7	1.7	-2.8	1.7	1.9	...
	1998	5.1	0.5	-3.5	-0.5	4.1	...
Pretax Profit Margin	1996	6.4	0.8	-7.2	-0.2	2.0	...
	1997	7.5	2.3	-2.8	1.9	2.7	...
	1998	6.3	1.0	-2.7	-0.2	5.2	...
Gross Profit Margin	1996	62.1	48.6	39.2	49.4	46.0	...
	1997	64.9	51.0	38.4	53.5	44.1	...
	1998	70.6	57.8	41.8	58.4	51.0	...
Pretax Profit to Assets	1996	9.0	1.1	-8.4	-0.2	2.5	...
	1997	10.9	3.2	-3.4	1.9	5.7	...
	1998	8.6	1.2	-5.8	-0.5	6.7	...
Return on Equity	1996	14.1	5.1	-3.0	4.8	5.5	...
	1997	16.0	7.1	-2.6	5.1	9.6	...
	1998	20.8	5.1	-5.7	1.7	13.1	...
Liabilities to Assets	1996	0.41	0.65	1.02	0.68	0.53	...
	1997	0.44	0.69	0.94	0.70	0.61	...
	1998	0.37	0.61	0.90	0.66	0.44	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				8.5	...	
	1997-98				5.6	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				54.2	45.8	
	1997				60.0	40.0	
	1998				53.9	46.1	

(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: 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%			
<b>Number of firms (1997):</b>	677						
<b>Net Profit Margin</b>	1996	2.6	0.3	-3.1	-0.4	0.7	0.3
	1997	2.1	-0.3	-3.3	-1.0	0.6	-0.2
	1998	2.6	0.5	-2.1	0.3	0.7	1.0
<b>Pretax Profit Margin</b>	1996	2.9	0.4	-2.7	-0.3	0.9	0.5
	1997	2.5	-0.1	-3.2	-0.9	0.7	-0.1
	1998	3.1	0.6	-2.0	0.3	0.7	1.2
<b>Gross Profit Margin</b>	1996	47.5	37.7	32.8	39.7	35.6	33.7
	1997	46.1	36.5	32.1	37.7	35.2	36.9
	1998	46.8	36.9	32.7	39.8	35.1	34.8
<b>Pretax Profit to Assets</b>	1996	10.8	1.3	-9.6	-1.4	2.9	1.8
	1997	9.7	-0.4	-10.9	-3.3	3.1	-0.1
	1998	11.3	1.8	-8.1	0.9	3.5	5.8
<b>Return on Equity</b>	1996	39.2	13.6	-4.2	13.7	13.6	3.2
	1997	30.7	9.4	-8.3	7.5	11.1	6.1
	1998	27.0	12.1	-3.6	11.5	12.2	10.1
<b>Liabilities to Assets</b>	1996	0.59	0.90	1.09	0.97	0.76	0.57
	1997	0.61	0.91	1.12	1.02	0.74	0.70
	1998	0.57	0.89	1.10	0.97	0.76	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>			
	1996-97	1.3		7.8			
	1997-98	1.9		11.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	53.3		46.7			
	1997	49.5		50.5			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	109						
Net Profit Margin	1996	3.3	0.5	-1.9	0.0	1.2	...
	1997	3.5	0.4	-2.9	-0.6	1.5	...
	1998	2.7	0.6	-2.2	0.4	0.9	...
Pretax Profit Margin	1996	3.4	0.6	-1.9	0.3	1.3	...
	1997	4.3	0.6	-2.6	0.0	1.9	...
	1998	3.2	0.5	-2.2	0.4	1.2	...
Gross Profit Margin	1996	45.3	32.0	21.1	36.3	26.5	...
	1997	45.9	32.3	21.9	35.8	25.8	...
	1998	41.5	31.7	24.5	33.7	28.0	...
Pretax Profit to Assets	1996	7.5	1.2	-3.6	0.3	4.9	...
	1997	9.7	1.2	-5.7	-0.7	4.3	...
	1998	9.5	1.7	-6.0	0.8	5.1	...
Return on Equity	1996	20.8	6.6	-2.7	3.8	16.7	...
	1997	19.9	6.5	-8.6	-1.1	10.9	...
	1998	28.8	8.9	1.2	8.7	8.9	...
Liabilities to Assets	1996	0.47	0.82	1.03	0.91	0.74	...
	1997	0.53	0.81	1.04	0.87	0.70	...
	1998	0.59	0.83	1.06	0.88	0.77	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97			-6.7		10.1	
	1997-98			2.6		...	
		Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>	
	1996				58.6	41.4	
	1997				58.4	41.6	
	1998				57.6	42.4	

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

SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	117						
Net Profit Margin	1996	5.1	1.3	-1.6	2.5	1.2	2.0
	1997	5.6	1.4	-2.9	-0.4	1.5	1.1
	1998	5.9	1.6	-0.9	4.6	1.3	1.1
Pretax Profit Margin	1996	6.6	1.7	-1.6	2.9	1.5	2.6
	1997	6.4	1.7	-2.5	0.8	1.7	1.6
	1998	7.5	2.2	-0.8	5.7	1.7	1.3
Gross Profit Margin	1996	31.1	16.1	11.5	25.5	14.0	17.6
	1997	26.9	15.8	11.5	25.8	14.1	15.1
	1998	26.3	15.5	10.4	33.0	13.7	14.8
Pretax Profit to Assets	1996	6.6	2.9	-1.7	2.8	3.2	7.9
	1997	8.2	2.7	-1.4	-0.8	3.4	3.8
	1998	7.6	3.2	-0.8	2.4	3.3	4.2
Return on Equity	1996	18.5	5.0	-0.9	3.0	6.7	18.7
	1997	20.5	7.5	-1.2	2.8	8.2	11.7
	1998	21.0	4.8	-1.3	3.5	7.0	17.4
Liabilities to Assets	1996	0.37	0.77	0.95	0.70	0.77	0.82
	1997	0.34	0.76	0.98	0.71	0.76	0.82
	1998	0.36	0.74	0.93	0.53	0.81	0.82
Sales - % change year over year	Firms with revenue between						
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97			14.3			-3.0
	1997-98			-3.2			3.3
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			65.8	34.2	
		1997			63.8	36.2	
		1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	3,018						
<b>Net Profit Margin</b>	1996	4.1	0.7	-2.5	0.3	1.3	1.0
	1997	4.5	0.9	-2.2	0.6	1.3	1.5
	1998	5.1	1.3	-1.3	1.2	1.8	0.9
<b>Pretax Profit Margin</b>	1996	5.0	0.9	-2.2	0.4	1.6	1.4
	1997	5.3	1.1	-2.0	0.7	1.6	1.8
	1998	5.9	1.6	-1.1	1.4	2.0	1.3
<b>Gross Profit Margin</b>	1996	50.2	36.8	24.8	41.3	31.1	26.4
	1997	52.6	38.8	25.2	44.1	32.1	23.5
	1998	55.0	40.3	26.7	45.7	31.2	32.8
<b>Pretax Profit to Assets</b>	1996	12.5	2.1	-6.3	0.7	5.0	4.4
	1997	13.4	2.9	-5.8	1.5	5.6	5.6
	1998	15.7	4.7	-3.7	3.3	7.9	5.0
<b>Return on Equity</b>	1996	26.4	9.5	-2.1	6.8	12.6	11.6
	1997	32.2	12.1	-2.3	9.4	14.9	13.1
	1998	37.7	16.0	2.2	14.3	16.5	16.1
<b>Liabilities to Assets</b>	1996	0.46	0.78	1.03	0.86	0.69	0.73
	1997	0.51	0.82	1.05	0.91	0.71	0.78
	1998	0.52	0.85	1.07	0.91	0.70	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>	1996-97				3.2	4.6	
	1997-98				5.9	2.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				59.3	40.7	
	1997				60.9	39.1	
	1998				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: 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 (1997):	403						
<b>Net Profit Margin</b>	1996	3.8	-0.1	-5.0	-1.5	1.2	1.5
	1997	6.2	1.3	-2.9	0.9	1.6	1.2
	1998	6.2	1.6	-1.9	1.2	2.0	...
<b>Pretax Profit Margin</b>	1996	4.5	0.1	-4.9	-1.4	1.4	2.6
	1997	7.2	1.5	-2.8	1.0	1.9	1.6
	1998	7.7	1.9	-1.3	1.6	2.4	...
<b>Gross Profit Margin</b>	1996	55.5	47.9	34.1	48.8	45.8	29.1
	1997	53.9	45.6	34.3	46.4	42.8	39.4
	1998	55.0	45.3	32.6	46.6	42.6	...
<b>Pretax Profit to Assets</b>	1996	9.2	0.1	-9.4	-2.4	3.6	5.8
	1997	12.6	3.2	-5.5	1.8	5.7	4.2
	1998	14.3	3.9	-3.8	2.5	6.8	...
<b>Return on Equity</b>	1996	25.9	7.1	-5.8	5.5	8.5	12.2
	1997	26.4	9.2	-2.2	7.8	10.0	11.3
	1998	28.8	14.3	0.6	11.1	15.1	...
<b>Liabilities to Assets</b>	1996	0.47	0.81	1.06	0.92	0.69	0.78
	1997	0.54	0.82	1.08	0.96	0.71	0.75
	1998	0.52	0.82	1.05	0.93	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>			
	1996-97	4.2		11.9			
	1997-98	6.8		12.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	51.7		48.3			
	1997	62.7		37.3			
	1998	65.6		34.4			

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

## SICE: 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 (1997):	694						
<b>Net Profit Margin</b>	1996	6.0	1.3	-2.8	0.8	1.5	...
	1997	6.0	1.6	-2.4	1.6	1.3	0.6
	1998	6.4	2.2	-1.3	2.6	1.5	1.3
<b>Pretax Profit Margin</b>	1996	7.0	1.6	-3.0	0.9	2.0	...
	1997	7.1	2.0	-2.0	2.2	1.7	0.8
	1998	7.6	2.4	-1.1	3.2	1.9	1.6
<b>Gross Profit Margin</b>	1996	50.0	35.5	22.5	38.0	27.9	...
	1997	52.4	36.4	23.4	40.2	31.4	42.5
	1998	51.4	36.9	22.7	39.6	31.4	31.8
<b>Pretax Profit to Assets</b>	1996	20.2	3.5	-9.0	2.1	5.3	...
	1997	20.9	5.2	-7.5	3.8	7.0	2.7
	1998	24.1	7.6	-4.7	7.0	8.0	6.3
<b>Return on Equity</b>	1996	42.8	12.1	-0.1	14.0	11.2	...
	1997	47.8	20.0	2.9	20.0	21.8	25.3
	1998	47.0	22.8	5.1	22.9	22.8	29.8
<b>Liabilities to Assets</b>	1996	0.50	0.83	1.02	0.86	0.78	...
	1997	0.57	0.85	1.03	0.86	0.85	0.94
	1998	0.48	0.80	1.04	0.81	0.77	0.88
		<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>	1996-97				5.1	10.1	
	1997-98				13.2	-3.3	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				61.9	38.1	
	1997				64.8	35.2	
	1998				66.9	33.1	

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

## SICE: 7511 Operators of Residential Buildings and Dwellings

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	11,688						
<b>Net Profit Margin</b>	1996	18.0	4.2	-3.9	4.1	4.3	2.1
	1997	18.0	4.8	-3.2	4.8	4.7	3.2
	1998	18.6	5.4	-2.3	5.2	5.9	4.5
<b>Pretax Profit Margin</b>	1996	27.1	6.1	-3.0	6.0	6.5	2.8
	1997	27.4	6.9	-2.0	7.0	6.7	4.7
	1998	28.1	7.9	-1.6	7.7	8.7	7.4
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	6.9	1.5	-0.7	1.3	2.1	1.6
	1997	7.5	1.7	-0.5	1.5	2.5	2.2
	1998	8.2	2.0	-0.4	1.7	3.1	2.8
<b>Return on Equity</b>	1996	16.2	5.2	-0.6	4.7	7.4	7.8
	1997	17.0	5.4	-0.5	4.8	7.3	7.1
	1998	19.1	5.9	-0.3	5.1	8.8	10.6
<b>Liabilities to Assets</b>	1996	0.48	0.85	1.02	0.85	0.86	0.90
	1997	0.46	0.85	1.01	0.85	0.84	0.91
	1998	0.48	0.85	1.01	0.85	0.85	0.93
<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>	
	1996-97			2.7		10.2	
	1997-98			3.3		-5.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				66.3	33.7	
	1997				68.2	31.8	
	1998				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: 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 (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	11,132						
Net Profit Margin	1996	17.7	3.8	-4.0	4.1	3.3	1.7
	1997	19.3	4.9	-3.1	5.2	4.1	1.7
	1998	22.2	7.2	-1.7	7.4	5.8	1.8
Pretax Profit Margin	1996	25.7	5.4	-3.3	5.7	4.6	2.1
	1997	28.5	7.1	-2.1	7.5	5.9	3.1
	1998	33.5	10.2	-1.1	10.5	8.3	3.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	6.4	1.3	-0.8	1.2	1.8	1.5
	1997	7.0	1.7	-0.5	1.6	2.1	2.0
	1998	7.4	2.1	-0.2	2.0	2.5	1.6
Return on Equity	1996	17.9	5.5	-0.4	5.1	7.5	4.8
	1997	19.7	6.3	-0.2	6.0	7.7	7.6
	1998	20.3	7.0	0.5	6.7	9.1	9.2
Liabilities to Assets	1996	0.52	0.88	1.02	0.89	0.86	0.85
	1997	0.52	0.90	1.02	0.90	0.86	0.90
	1998	0.50	0.87	1.01	0.88	0.86	0.90
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					1996-97	3.3	
					1997-98	4.9	
							5.9
							-1.1
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	65.3	
					1997	67.9	
					1998	72.3	
						34.7	
						32.1	
						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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,222						
Net Profit Margin	1996	20.4	4.7	-3.0	5.3	4.0	1.1
	1997	22.4	6.5	-2.1	7.2	4.7	3.8
	1998	24.0	8.2	-1.2	8.0	9.3	0.7
Pretax Profit Margin	1996	28.4	7.0	-2.1	7.8	5.7	1.8
	1997	30.8	9.4	-1.2	10.3	6.7	4.2
	1998	36.7	10.9	-0.8	10.5	12.7	1.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	8.4	2.0	-0.7	1.8	3.9	1.6
	1997	9.0	2.6	-0.4	2.2	3.6	5.2
	1998	9.5	2.7	-0.2	2.3	5.3	2.9
Return on Equity	1996	21.5	7.1	0.2	6.6	12.0	14.7
	1997	22.0	7.2	0.4	6.6	12.7	14.3
	1998	22.7	7.3	0.7	6.2	13.1	...
Liabilities to Assets	1996	0.45	0.80	1.00	0.80	0.82	0.92
	1997	0.42	0.79	1.00	0.78	0.81	0.85
	1998	0.45	0.79	1.00	0.79	0.79	0.96
Sales - % change year over year		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97			3.0		1.4	
1997-98			6.1		1.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			68.1	31.9		
	1997			72.0	28.0		
	1998			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: 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 (1997):	10,989						
Net Profit Margin	1996	14.0	4.1	-1.5	4.5	3.5	1.6
	1997	14.2	4.7	-0.9	5.2	3.6	1.0
	1998	16.4	5.6	-0.7	6.3	4.2	0.9
Pretax Profit Margin	1996	18.5	5.8	-0.8	6.3	4.8	2.1
	1997	18.7	6.4	-0.5	7.1	5.1	1.5
	1998	21.3	7.4	-0.3	8.4	5.8	1.3
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	23.0	7.2	-1.5	6.8	8.3	5.7
	1997	27.6	8.5	-0.8	8.1	9.1	5.6
	1998	30.8	9.9	-0.6	9.6	10.8	6.1
Return on Equity	1996	33.5	13.3	1.7	12.2	15.5	9.3
	1997	38.9	16.7	2.5	15.8	18.3	11.3
	1998	41.9	18.0	3.1	16.7	20.7	12.8
Liabilities to Assets	1996	0.37	0.68	0.95	0.66	0.72	0.81
	1997	0.38	0.70	0.97	0.68	0.74	0.82
	1998	0.34	0.66	0.96	0.64	0.71	0.80
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.9	2.5	
	1997-98				4.5	-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996				71.7	28.3	
	1997				73.7	26.3	
	1998				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: 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 (1997):	525						
Net Profit Margin	1996	11.0	2.6	-0.6	2.9	2.6	1.4
	1997	10.3	3.2	-0.5	3.7	3.0	1.4
	1998	12.9	4.4	0.1	5.8	3.9	1.3
Pretax Profit Margin	1996	14.7	4.1	-0.3	5.0	3.8	1.9
	1997	12.7	4.5	-0.1	5.3	3.9	1.8
	1998	17.3	5.7	0.3	8.3	5.1	1.8
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	35.1	10.7	-2.6	8.0	12.1	11.6
	1997	33.2	13.2	-0.9	9.3	15.6	11.2
	1998	38.7	17.1	0.7	14.4	18.0	10.0
Return on Equity	1996	48.7	26.9	4.1	21.0	31.6	26.6
	1997	50.0	27.1	4.4	21.1	31.8	22.0
	1998	57.4	28.9	8.5	19.9	36.6	25.3
Liabilities to Assets	1996	0.41	0.70	1.00	0.70	0.68	0.68
	1997	0.40	0.69	0.97	0.68	0.69	0.70
	1998	0.40	0.67	0.95	0.61	0.73	0.82
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			22.5	24.5		
	1997-98			18.1	20.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			74.0	26.0		
	1997			75.3	24.7		
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	697						
Net Profit Margin	1996	6.9	1.8	-0.7	2.3	1.6	0.8
	1997	7.9	2.3	-0.4	2.6	2.2	1.0
	1998	10.3	3.5	-0.1	4.8	2.9	0.9
Pretax Profit Margin	1996	8.6	2.6	-0.3	3.1	2.2	1.1
	1997	10.5	3.2	-0.2	3.8	2.8	1.3
	1998	12.8	4.2	0.1	5.7	3.6	1.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	25.8	7.8	-2.0	5.6	9.3	7.4
	1997	29.0	10.0	-1.4	6.3	13.3	7.8
	1998	35.7	13.1	0.3	9.4	15.4	8.6
Return on Equity	1996	48.1	16.8	3.3	14.6	18.9	17.9
	1997	50.0	20.5	3.1	13.3	27.0	23.5
	1998	48.9	20.5	3.6	15.2	25.6	25.8
Liabilities to Assets	1996	0.42	0.72	0.98	0.71	0.74	0.77
	1997	0.38	0.69	0.95	0.62	0.73	0.80
	1998	0.33	0.65	0.92	0.60	0.68	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				15.7	12.3	
	1997-98				24.6	23.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				72.3	27.7	
	1997				72.8	27.2	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	9,081						
Net Profit Margin	1996	17.9	4.8	-1.3	6.0	2.8	2.1
	1997	19.4	5.5	-1.1	6.8	3.3	2.1
	1998	26.3	9.7	0.8	11.7	4.9	2.1
Pretax Profit Margin	1996	22.4	6.3	-1.0	8.1	3.5	3.2
	1997	24.5	7.4	-0.9	9.2	4.2	3.1
	1998	33.2	12.6	1.1	15.2	6.0	3.1
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	41.3	12.9	-2.9	14.6	9.9	6.8
	1997	45.0	15.4	-2.6	17.5	11.1	7.4
	1998	50.0	24.5	1.8	27.5	15.6	8.8
Return on Equity	1996	51.3	25.5	5.0	25.7	25.3	18.2
	1997	57.7	30.0	7.3	30.5	27.7	20.2
	1998	62.5	36.0	13.2	37.0	32.4	24.1
Liabilities to Assets	1996	0.33	0.65	0.97	0.62	0.70	0.69
	1997	0.34	0.65	0.97	0.63	0.69	0.73
	1998	0.29	0.57	0.91	0.54	0.66	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>			
	1996-97	15.9		18.0			
	1997-98	20.7		24.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1996	70.5		29.5			
	1997	71.4		28.6			
	1998	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: 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 (1997):	222						
Net Profit Margin	1996	6.4	1.1	-1.7	1.2	1.0	...
	1997	7.1	1.7	-2.3	1.6	2.8	1.9
	1998	7.2	1.6	-1.4	1.5	1.8	1.3
Pretax Profit Margin	1996	7.3	1.4	-1.6	1.3	1.5	...
	1997	8.7	1.8	-2.3	1.6	3.1	2.2
	1998	8.7	2.0	-1.3	1.8	2.3	1.7
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.2	4.5	-5.1	4.1	4.6	...
	1997	28.7	5.4	-6.6	4.6	10.3	6.8
	1998	21.9	6.5	-5.7	5.5	9.6	6.0
Return on Equity	1996	43.8	26.8	-3.3	26.8	26.7	...
	1997	55.7	23.5	0.6	25.0	22.0	22.8
	1998	50.0	24.1	5.1	25.0	20.3	9.3
Liabilities to Assets	1996	0.54	0.80	0.98	0.81	0.79	...
	1997	0.40	0.74	1.01	0.80	0.63	0.61
	1998	0.46	0.73	1.01	0.82	0.69	0.78
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year	1996-97				12.0	-7.3	
	1997-98				12.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				63.9	36.1	
	1997				63.0	37.0	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	1,334						
Net Profit Margin	1996	17.0	6.8	-0.6	7.0	6.0	...
	1997	18.6	7.2	0.3	7.3	6.7	...
	1998	20.2	7.3	0.5	7.3	7.3	...
Pretax Profit Margin	1996	22.7	9.1	0.2	9.2	8.6	...
	1997	24.5	9.0	0.8	9.3	8.6	...
	1998	25.2	9.4	1.1	9.4	9.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	24.4	10.1	-0.5	10.0	13.1	...
	1997	26.1	10.8	0.8	10.7	12.9	...
	1998	29.5	11.9	1.1	11.8	12.8	...
Return on Equity	1996	36.7	18.2	6.0	18.2	17.8	...
	1997	37.1	18.0	4.9	17.6	22.2	...
	1998	36.5	19.7	5.4	19.5	20.8	...
Liabilities to Assets	1996	0.36	0.64	0.93	0.64	0.62	...
	1997	0.34	0.63	0.93	0.64	0.54	...
	1998	0.28	0.59	0.91	0.58	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>			
	1996-97			4.2		...	
	1997-98			5.4		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				75.2	24.8	
	1997				77.3	22.7	
	1998				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: 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 (1997):	1,593						
Net Profit Margin	1996	14.0	4.1	-1.1	3.9	4.8	...
	1997	16.2	5.1	-0.7	4.9	5.7	1.7
	1998	17.7	6.3	0.4	6.3	5.8	...
Pretax Profit Margin	1996	17.5	5.7	-0.8	5.3	6.5	...
	1997	20.2	6.3	-0.3	6.2	7.4	2.6
	1998	22.2	7.6	0.8	7.7	7.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	24.6	8.1	-1.6	7.9	11.6	...
	1997	27.9	9.7	-0.7	9.1	12.4	12.8
	1998	32.2	12.4	0.6	12.3	12.6	...
Return on Equity	1996	38.9	18.8	5.1	18.2	21.4	...
	1997	37.3	17.6	4.5	17.5	20.5	...
	1998	42.8	20.6	4.7	20.5	20.6	...
Liabilities to Assets	1996	0.35	0.67	0.97	0.67	0.66	...
	1997	0.33	0.67	0.97	0.66	0.71	0.83
	1998	0.28	0.62	0.95	0.62	0.67	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	4.0			...		
	1997-98	5.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				72.1	27.9	
	1997				74.6	25.4	
	1998				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: 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 (1997):	1,851						
<b>Net Profit Margin</b>	1996	9.2	2.6	-1.6	2.2	3.1	1.3
	1997	9.5	2.5	-1.5	2.0	3.0	1.4
	1998	10.2	3.0	-1.0	2.6	3.3	1.1
<b>Pretax Profit Margin</b>	1996	11.3	3.3	-1.4	2.9	4.0	1.8
	1997	12.1	3.3	-1.2	2.7	3.8	2.1
	1998	13.3	4.0	-0.7	3.8	4.2	1.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	27.1	7.9	-4.5	5.6	11.0	6.8
	1997	26.2	8.3	-3.6	5.9	11.2	5.7
	1998	30.8	10.0	-2.9	7.9	12.1	5.4
<b>Return on Equity</b>	1996	48.1	21.4	1.6	16.4	28.1	25.2
	1997	43.8	20.4	2.2	16.6	26.7	28.2
	1998	48.5	22.5	3.7	15.4	29.7	25.3
<b>Liabilities to Assets</b>	1996	0.46	0.78	1.03	0.80	0.78	0.84
	1997	0.45	0.76	1.02	0.75	0.77	0.87
	1998	0.39	0.72	0.98	0.70	0.73	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>			
	1996-97	12.0		10.3			
	1997-98	11.3		10.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	66.8		33.2			
	1997	68.9		31.1			
	1998	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: 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 (1997):	183						
<b>Net Profit Margin</b>	1996	9.6	2.9	-2.9	1.8	3.3	1.6
	1997	13.6	3.6	-1.2	2.4	4.1	1.1
	1998	16.4	4.2	-0.9	7.1	2.2	1.1
<b>Pretax Profit Margin</b>	1996	11.7	3.3	-2.8	2.0	4.3	2.1
	1997	16.6	4.6	-1.1	3.2	5.2	1.5
	1998	22.3	5.7	-0.4	10.0	3.2	1.4
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	25.5	8.4	-4.7	4.6	10.7	7.0
	1997	31.0	10.2	-2.9	6.7	10.6	5.6
	1998	38.7	12.4	-1.7	12.5	12.3	5.3
<b>Return on Equity</b>	1996	42.3	21.5	-0.8	19.4	25.4	21.8
	1997	36.3	17.2	-1.0	13.8	23.1	27.3
	1998	51.0	22.4	2.9	19.2	25.6	16.4
<b>Liabilities to Assets</b>	1996	0.43	0.71	1.01	0.67	0.75	0.88
	1997	0.34	0.67	0.99	0.58	0.76	0.90
	1998	0.35	0.70	0.99	0.66	0.71	0.89
<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>	1996-97	13.3			6.2		
	1997-98	11.7			10.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	66.0			34.0		
	1997	68.9			31.1		
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	152						
<b>Net Profit Margin</b>	1996	9.2	2.6	-1.7	2.3	3.7	...
	1997	7.7	1.3	-5.5	1.4	0.9	...
	1998	10.1	3.4	-2.4	2.9	5.7	...
<b>Pretax Profit Margin</b>	1996	11.7	3.1	-0.6	2.9	4.5	...
	1997	10.3	2.9	-4.2	3.0	2.7	...
	1998	11.8	4.3	-1.8	3.4	6.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	21.7	5.0	-4.0	4.9	6.3	...
	1997	16.5	4.9	-10.0	4.4	5.4	...
	1998	22.4	7.7	-3.1	5.6	12.3	...
<b>Return on Equity</b>	1996	55.0	24.2	6.3	24.2	19.8	...
	1997	46.4	14.3	-3.9	10.1	23.6	...
	1998	47.6	22.2	4.4	17.6	25.5	...
<b>Liabilities to Assets</b>	1996	0.65	0.82	1.04	0.82	0.82	...
	1997	0.59	0.79	1.02	0.80	0.72	...
	1998	0.48	0.72	0.99	0.77	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>		
	1996-97	11.0			...		
	1997-98	12.8			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	72.3			27.7		
	1997	59.5			40.5		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	2,213						
Net Profit Margin	1996	10.2	2.9	-1.4	2.5	3.5	1.7
	1997	10.8	3.3	-1.2	3.0	3.5	1.8
	1998	10.8	4.2	-0.5	3.9	4.3	2.0
Pretax Profit Margin	1996	13.2	3.7	-1.2	3.1	4.7	2.7
	1997	13.5	4.2	-0.9	3.9	4.4	2.5
	1998	13.6	5.2	-0.3	5.0	5.4	2.6
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	31.9	9.8	-3.9	7.1	13.2	8.0
	1997	32.1	10.0	-2.9	8.2	11.9	6.7
	1998	31.3	12.5	-1.1	10.8	15.1	6.2
Return on Equity	1996	51.0	25.9	4.9	21.7	32.4	22.1
	1997	50.5	26.1	5.8	24.9	28.7	21.9
	1998	48.9	25.0	6.2	21.4	30.9	15.0
Liabilities to Assets	1996	0.46	0.77	1.02	0.79	0.75	0.85
	1997	0.45	0.74	1.00	0.75	0.72	0.79
	1998	0.41	0.70	0.96	0.71	0.69	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
		1996-97			11.9		
		1997-98			12.9		
					4.9		
					10.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>		<u>Loss</u>
		1996			68.2		31.8
		1997			70.4		29.6
		1998			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: 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 (1997):	1,193						
Net Profit Margin	1996	11.5	3.2	-2.6	2.3	5.1	...
	1997	12.5	4.1	-1.8	3.5	4.9	1.2
	1998	14.1	5.5	-0.8	5.0	6.0	...
Pretax Profit Margin	1996	14.9	4.0	-2.5	2.7	6.3	...
	1997	15.5	5.2	-1.5	4.6	6.3	1.7
	1998	17.6	6.7	-0.3	6.3	7.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	27.3	7.0	-5.5	4.3	12.2	...
	1997	29.4	9.0	-3.0	7.5	13.0	4.5
	1998	30.9	10.9	-1.3	9.4	15.8	...
Return on Equity	1996	38.5	12.5	-1.8	8.4	19.5	...
	1997	41.1	17.9	0.0	13.9	23.0	22.8
	1998	44.2	20.1	3.5	15.9	28.6	...
Liabilities to Assets	1996	0.35	0.67	1.00	0.69	0.64	...
	1997	0.36	0.65	0.98	0.66	0.65	0.68
	1998	0.33	0.64	0.93	0.62	0.66	...
<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>		
	1996-97	3.8			-11.1		
	1997-98	12.0			9.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996	63.6			36.4		
	1997	68.5			31.5		
	1998	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: 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 (1997):	5,891						
<b>Net Profit Margin</b>	1996	15.5	4.7	-1.1	5.1	4.2	1.5
	1997	18.1	5.9	-0.9	7.0	4.6	1.7
	1998	20.9	7.6	0.1	9.4	5.0	1.4
<b>Pretax Profit Margin</b>	1996	19.8	6.2	-0.8	7.0	5.4	2.1
	1997	22.9	7.8	-0.5	9.1	6.0	2.4
	1998	26.3	9.8	0.6	12.3	6.2	1.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	31.6	10.8	-1.9	10.3	11.9	4.9
	1997	36.2	13.0	-1.1	13.4	12.2	5.0
	1998	40.6	16.7	0.8	17.9	14.1	4.7
<b>Return on Equity</b>	1996	43.7	19.5	1.9	18.3	21.1	15.1
	1997	47.0	20.9	3.7	20.3	22.8	17.2
	1998	48.7	24.3	5.6	24.1	24.6	16.0
<b>Liabilities to Assets</b>	1996	0.28	0.57	0.88	0.55	0.60	0.75
	1997	0.27	0.56	0.88	0.53	0.61	0.77
	1998	0.25	0.52	0.83	0.48	0.60	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>	1996-97				11.8	10.1	
	1997-98				10.0	4.5	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				72.1	27.9	
	1997				74.2	25.8	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	5,375						
<b>Net Profit Margin</b>	1996	15.2	4.7	-1.7	5.0	4.4	2.7
	1997	18.2	6.2	-1.1	6.8	5.0	2.4
	1998	19.7	6.9	-0.9	7.6	5.4	1.6
<b>Pretax Profit Margin</b>	1996	19.3	6.3	-1.3	6.7	5.6	4.0
	1997	23.0	8.2	-0.8	9.1	6.4	3.3
	1998	24.5	8.9	-0.5	10.0	6.7	2.0
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	29.7	9.1	-3.1	9.0	9.4	7.0
	1997	36.5	12.7	-1.7	12.9	12.1	5.9
	1998	40.3	14.7	-1.2	15.5	13.1	5.5
<b>Return on Equity</b>	1996	40.0	17.3	0.2	17.0	17.8	13.5
	1997	47.1	21.2	2.6	20.7	21.9	15.6
	1998	50.0	22.9	4.4	23.0	22.3	13.6
<b>Liabilities to Assets</b>	1996	0.28	0.57	0.88	0.57	0.56	0.66
	1997	0.27	0.55	0.89	0.54	0.58	0.73
	1998	0.27	0.55	0.87	0.55	0.55	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>			
	1996-97	18.6		25.4			
	1997-98	12.6		-1.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	70.2		29.8			
	1997	72.8		27.2			
	1998	74.0		26.0			

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



## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,796						
Net Profit Margin	1996	21.3	9.0	-0.6	8.5	10.7	0.4
	1997	21.0	9.8	0.6	9.2	10.7	1.7
	1998	20.2	9.4	0.4	9.0	10.4	...
Pretax Profit Margin	1996	27.5	12.1	0.5	11.4	14.0	0.6
	1997	27.4	13.0	1.6	12.9	13.6	2.2
	1998	26.5	12.2	1.4	11.6	13.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	35.6	15.0	0.1	12.2	26.3	3.5
	1997	34.9	15.3	1.7	13.9	24.6	6.8
	1998	38.3	16.4	1.7	14.4	22.3	...
Return on Equity	1996	42.4	19.0	2.9	16.5	29.0	...
	1997	39.1	19.0	4.2	16.4	29.9	...
	1998	40.0	19.1	3.7	16.9	28.2	...
Liabilities to Assets	1996	0.29	0.56	0.88	0.56	0.54	0.82
	1997	0.27	0.54	0.88	0.54	0.56	0.96
	1998	0.25	0.53	0.88	0.52	0.56	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				4.6	-19.7	
	1997-98				0.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				75.5	24.5	
	1997				78.7	21.3	
	1998				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: 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 (1997):	17,217						
<b>Net Profit Margin</b>	1996	25.1	7.4	-1.1	8.0	5.7	1.8
	1997	27.1	8.5	-0.8	9.2	6.2	2.1
	1998	30.8	10.8	0.5	11.9	7.2	2.2
<b>Pretax Profit Margin</b>	1996	33.3	10.4	-0.6	11.3	7.5	2.7
	1997	35.2	11.6	0.1	12.9	8.3	3.1
	1998	40.0	14.7	1.3	16.5	9.4	2.9
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	36.1	11.4	-1.2	11.1	12.5	6.6
	1997	39.6	13.0	-0.5	12.8	14.1	7.4
	1998	45.3	16.2	0.8	16.2	16.1	10.3
<b>Return on Equity</b>	1996	44.3	19.2	2.9	18.2	24.8	15.5
	1997	46.2	20.2	3.7	19.2	25.4	17.5
	1998	48.6	22.7	5.0	21.8	26.6	23.6
<b>Liabilities to Assets</b>	1996	0.26	0.58	0.94	0.56	0.65	0.76
	1997	0.26	0.57	0.94	0.55	0.64	0.72
	1998	0.24	0.54	0.90	0.52	0.63	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>			
	1996-97	11.6		16.0			
	1997-98	10.2		10.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			73.2	26.8		
	1997			75.2	24.8		
	1998			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: 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 (1997):	861						
Net Profit Margin	1996	6.0	1.0	-2.9	0.6	1.7	1.2
	1997	6.0	1.4	-2.3	0.9	2.0	0.7
	1998	7.2	2.1	-1.8	1.9	2.2	1.2
Pretax Profit Margin	1996	7.0	1.4	-2.9	0.6	2.0	1.5
	1997	7.2	1.7	-2.1	1.0	2.6	0.9
	1998	8.9	2.4	-1.6	2.2	2.7	1.5
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	20.4	3.7	-8.3	1.9	6.5	4.1
	1997	22.6	5.4	-6.3	3.4	8.6	2.0
	1998	26.0	7.4	-6.3	6.7	8.8	6.9
Return on Equity	1996	47.9	17.5	-2.5	16.7	20.3	12.7
	1997	45.9	20.6	-1.5	15.7	23.0	13.5
	1998	44.4	23.0	1.2	23.3	22.3	15.9
Liabilities to Assets	1996	0.53	0.80	1.06	0.82	0.77	0.78
	1997	0.52	0.78	1.06	0.88	0.72	0.80
	1998	0.49	0.77	1.02	0.79	0.72	0.70
Firms with revenue between							
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				14.0	-2.0	
	1997-98				5.3	0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				58.7	41.3	
	1997				62.8	37.2	
	1998				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: 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 (1997):	59						
<b>Net Profit Margin</b>	1996	17.1	7.8	1.8	6.5	8.5	...
	1997	14.4	5.7	2.8	5.9	5.7	...
	1998	14.8	6.4	0.8	6.0	7.0	...
<b>Pretax Profit Margin</b>	1996	23.6	9.7	2.3	8.1	11.4	...
	1997	17.0	7.8	3.2	7.5	8.0	...
	1998	19.1	8.6	1.4	6.3	9.9	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	37.7	18.2	5.4	19.1	16.7	...
	1997	33.2	20.0	6.9	21.9	19.3	...
	1998	35.1	19.1	6.0	12.2	20.7	...
<b>Return on Equity</b>	1996	47.5	24.8	6.6	24.8	21.0	...
	1997	57.3	27.2	10.1	27.3	26.5	...
	1998	52.3	24.9	10.9	25.8	24.9	...
<b>Liabilities to Assets</b>	1996	0.24	0.53	0.88	0.50	0.57	...
	1997	0.27	0.55	0.80	0.54	0.60	...
	1998	0.24	0.55	0.86	0.60	0.51	...
		<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>			
	1996-97	27.2		...			
	1997-98	4.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	86.0		14.0			
	1997	86.9		13.1			
	1998	81.5		18.5			

(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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	183						
Net Profit Margin	1996	7.6	1.8	-2.7	1.6	1.9	...
	1997	8.9	2.4	-2.1	2.4	1.7	0.9
	1998	9.5	2.5	-1.1	3.1	2.4	...
Pretax Profit Margin	1996	10.1	3.4	-2.5	4.0	2.3	...
	1997	11.5	2.9	-1.5	3.3	2.6	1.6
	1998	12.2	3.5	-1.0	3.7	2.9	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	24.8	6.4	-10.4	4.9	6.4	...
	1997	28.8	8.3	-4.2	8.3	7.9	6.7
	1998	28.7	10.8	-1.4	11.4	9.3	...
Return on Equity	1996	37.3	14.8	-0.2	15.7	9.8	...
	1997	45.7	20.3	-1.8	20.3	20.3	...
	1998	51.2	23.5	9.9	23.7	23.5	...
Liabilities to Assets	1996	0.42	0.72	0.95	0.78	0.67	...
	1997	0.43	0.75	1.01	0.82	0.66	0.73
	1998	0.39	0.73	1.04	0.81	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	1996-97			8.0			14.2
	1997-98			11.4			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>			<b>Loss</b>
	1996			64.1			35.9
	1997			67.5			32.5
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	234						
<b>Net Profit Margin</b>	1996	10.6	4.1	-0.2	4.8	4.1	0.7
	1997	12.9	4.5	0.7	4.4	4.5	1.8
	1998	12.7	5.0	0.7	5.5	4.8	1.3
<b>Pretax Profit Margin</b>	1996	15.1	5.5	0.2	6.6	5.2	1.3
	1997	17.0	5.5	1.0	5.0	5.7	1.9
	1998	16.2	6.6	1.1	7.4	6.6	1.7
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.0	4.7	0.0	4.9	4.6	2.5
	1997	16.1	7.1	1.1	4.6	7.9	4.0
	1998	18.9	9.2	1.6	9.8	9.2	1.8
<b>Return on Equity</b>	1996	28.9	13.8	3.6	13.9	13.7	7.8
	1997	34.9	15.2	4.8	9.1	19.7	10.7
	1998	39.5	20.6	6.9	18.0	21.3	22.5
<b>Liabilities to Assets</b>	1996	0.48	0.73	0.91	0.65	0.78	0.85
	1997	0.48	0.74	0.89	0.69	0.75	0.85
	1998	0.52	0.75	0.92	0.71	0.77	0.89
<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>			
	1996-97	4.7		9.2			
	1997-98	11.2		8.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	77.4		22.6			
	1997	79.5		20.5			
	1998	83.5		16.5			

(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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	118						
Net Profit Margin	1996	4.1	0.8	-6.2	0.4	1.9	...
	1997	6.8	1.8	-3.3	1.2	2.9	...
	1998	6.3	1.5	-4.4	1.2	1.9	...
Pretax Profit Margin	1996	5.3	0.8	-5.6	0.5	2.5	...
	1997	7.8	1.8	-3.2	1.2	3.7	...
	1998	8.0	1.6	-4.2	1.4	2.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.6	1.5	-10.8	0.3	3.1	...
	1997	16.4	5.1	-5.3	3.3	5.9	...
	1998	12.4	3.8	-8.7	2.6	4.7	...
Return on Equity	1996	35.4	9.5	-3.5	11.1	9.4	...
	1997	33.3	8.9	-6.3	9.6	6.9	...
	1998	26.6	6.8	-7.7	6.7	8.0	...
Liabilities to Assets	1996	0.60	0.88	1.13	0.96	0.76	...
	1997	0.59	0.82	1.12	0.89	0.73	...
	1998	0.53	0.84	1.12	0.87	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	1996-97			3.4		...	
	1997-98			11.9		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996			54.5	45.5		
	1997			64.5	35.5		
	1998			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: 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
Number of firms (1997):	320	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	6.2	2.6	-1.5	1.7	3.9	...
	1997	5.9	1.7	-2.3	0.4	4.1	...
	1998	7.3	1.7	-2.0	0.5	4.2	...
Pretax Profit Margin	1996	7.2	2.8	-1.5	1.9	4.2	...
	1997	7.1	2.2	-2.1	0.5	4.8	...
	1998	8.4	2.1	-1.9	0.6	5.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	16.3	5.9	-2.9	3.6	8.8	...
	1997	15.5	4.6	-4.7	0.9	10.6	...
	1998	17.3	4.6	-3.9	1.3	11.3	...
Return on Equity	1996	43.1	23.8	7.2	21.1	25.6	...
	1997	42.2	24.9	7.1	21.5	25.9	...
	1998	41.9	21.6	4.6	19.7	22.4	...
Liabilities to Assets	1996	0.61	0.86	1.08	0.95	0.78	...
	1997	0.60	0.87	1.08	0.98	0.72	...
	1998	0.55	0.82	1.10	0.97	0.68	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97		11.1		...			
1997-98		8.8		14.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				69.0	31.0		
1997				63.1	36.9		
1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	8,659						
<b>Net Profit Margin</b>	1996	17.1	4.4	-1.2	4.7	3.9	1.6
	1997	18.2	5.3	-0.9	5.9	4.3	1.9
	1998	18.7	5.2	-0.8	5.8	4.0	1.9
<b>Pretax Profit Margin</b>	1996	22.2	6.0	-0.9	6.7	4.9	2.3
	1997	23.6	7.0	-0.5	8.0	5.6	2.5
	1998	24.0	6.7	-0.5	7.6	5.1	2.6
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	27.8	8.5	-1.7	8.0	10.1	6.1
	1997	31.0	10.4	-1.1	10.0	11.8	6.0
	1998	36.9	12.2	-1.2	11.9	13.6	6.1
<b>Return on Equity</b>	1996	37.3	15.2	2.0	14.0	19.8	18.7
	1997	41.1	17.9	3.3	16.1	22.5	19.3
	1998	48.3	22.4	4.7	19.7	28.6	23.0
<b>Liabilities to Assets</b>	1996	0.28	0.61	0.95	0.59	0.66	0.76
	1997	0.28	0.63	0.95	0.61	0.68	0.76
	1998	0.30	0.66	0.98	0.63	0.71	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>	
	1996-97			8.6		11.7	
	1997-98			9.3		6.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				71.4	28.6	
	1997				73.5	26.5	
	1998				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: 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 (1997):	158						
Net Profit Margin	1996	6.6	2.6	-1.8	1.0	3.2	...
	1997	8.0	2.4	-1.8	1.0	3.9	...
	1998	7.1	2.8	-1.3	1.6	3.0	...
Pretax Profit Margin	1996	7.9	3.3	-1.8	1.5	4.5	...
	1997	9.0	3.6	-1.5	1.4	5.1	...
	1998	9.1	3.1	-1.1	3.4	3.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.3	6.8	-4.1	3.4	7.9	...
	1997	19.0	5.3	-3.4	3.6	6.7	...
	1998	21.9	5.7	-3.2	5.0	6.3	...
Return on Equity	1996	34.9	16.8	0.9	12.6	18.8	...
	1997	38.4	15.6	3.8	14.6	18.6	...
	1998	30.9	17.8	0.9	17.3	17.8	...
Liabilities to Assets	1996	0.46	0.86	1.07	0.84	0.88	...
	1997	0.54	0.87	1.11	0.90	0.84	...
	1998	0.56	0.89	1.09	0.94	0.87	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	21.5			...		
	1997-98	11.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1996	65.8			34.2		
	1997	67.1			32.9		
	1998	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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	843						
Net Profit Margin	1996	7.3	1.7	-3.3	1.4	2.4	2.9
	1997	9.6	2.3	-3.1	1.4	4.2	1.6
	1998	9.9	3.4	-1.7	3.5	3.0	1.4
Pretax Profit Margin	1996	8.9	2.4	-3.2	1.9	3.1	4.3
	1997	12.0	3.1	-3.0	1.9	5.3	3.7
	1998	12.5	4.1	-1.3	4.3	3.8	2.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	19.1	4.4	-8.3	3.1	5.4	5.4
	1997	26.8	5.8	-8.1	3.4	9.1	5.5
	1998	27.8	8.9	-3.9	8.5	9.1	4.5
Return on Equity	1996	40.5	16.3	1.3	15.4	17.1	...
	1997	50.5	21.4	2.4	16.3	25.7	...
	1998	40.5	22.3	5.0	20.0	25.1	24.0
Liabilities to Assets	1996	0.50	0.82	1.05	0.81	0.83	0.78
	1997	0.52	0.83	1.04	0.85	0.79	0.81
	1998	0.50	0.80	1.03	0.80	0.80	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>		
		1996-97	16.9		16.1		
		1997-98	12.1		14.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
				1996	61.0		39.0
				1997		35.4	
				1998		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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	24						
Net Profit Margin	1996	19.2	4.6	-0.8	6.9	1.0	...
	1997	30.3	5.7	1.4	15.3	4.9	...
	1998	20.7	10.0	1.5	12.2	6.1	...
Pretax Profit Margin	1996	24.1	5.0	-0.8	8.4	1.2	...
	1997	37.5	8.4	2.0	18.4	5.5	...
	1998	25.7	14.1	2.5	17.2	7.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	24.1	11.8	-1.5	15.8	3.4	...
	1997	50.0	17.0	4.2	15.3	18.7	...
	1998	44.5	19.1	7.7	20.3	10.6	...
Return on Equity	1996	...	15.4	...	...	...	...
	1997	...	58.8	...	66.7	...	...
	1998	50.1	32.2	12.5	32.7	...	...
Liabilities to Assets	1996	0.23	0.81	0.96	0.33	0.91	...
	1997	0.31	0.57	0.97	0.41	0.82	...
	1998	0.31	0.67	0.98	0.68	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>		
	1996-97	-1.9			...		
	1997-98	2.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	73.7			26.3		
	1997	80.8			19.2		
	1998	84.4			15.6		

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



SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	61						
Net Profit Margin	1996	5.8	0.5	-10.5	-5.2	14.0	...
	1997	9.4	1.6	-9.3	1.3	4.5	...
	1998	10.0	4.1	-4.5	3.8	...	...
Pretax Profit Margin	1996	11.5	0.5	-10.5	-5.0	18.1	...
	1997	12.1	2.7	-5.9	2.6	4.8	...
	1998	12.0	4.5	-3.7	3.4	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.1	0.8	-12.9	-4.5	5.3	...
	1997	19.1	3.3	-10.0	3.1	6.5	...
	1998	31.1	10.1	-3.6	7.3	...	...
Return on Equity	1996	45.2	6.3	-6.4	8.9	...	...
	1997	56.9	20.9	-0.4	35.7	12.7	...
	1998	...	23.7	...	19.8	...	...
Liabilities to Assets	1996	0.44	0.87	1.02	0.89	0.79	...
	1997	0.48	0.91	1.24	0.92	0.78	...
	1998	0.39	0.72	1.02	0.69	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				11.0	...	
	1997-98				16.6	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				52.8	47.2	
	1997				61.3	38.7	
	1998				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: 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 (1997):	846						
<b>Net Profit Margin</b>	1996	7.5	1.7	-3.1	1.5	3.0	...
	1997	8.4	2.0	-3.4	1.4	2.8	4.4
	1998	9.9	2.7	-3.1	2.1	3.8	...
<b>Pretax Profit Margin</b>	1996	9.2	2.3	-3.0	1.7	3.8	...
	1997	10.4	2.6	-3.2	2.2	3.3	4.7
	1998	12.4	3.0	-2.8	2.6	4.9	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	23.8	6.2	-9.0	4.6	9.0	...
	1997	25.1	7.0	-10.0	4.9	10.0	16.4
	1998	31.3	7.7	-8.0	7.0	12.2	...
<b>Return on Equity</b>	1996	42.9	16.0	1.4	15.5	17.1	...
	1997	44.3	17.8	-1.8	18.4	17.1	32.3
	1998	52.5	23.2	2.4	22.7	24.3	...
<b>Liabilities to Assets</b>	1996	0.49	0.81	1.08	0.84	0.72	...
	1997	0.46	0.79	1.06	0.80	0.75	0.82
	1998	0.48	0.79	1.07	0.82	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>			
	1996-97	8.3		19.3			
	1997-98	7.6		1.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	61.6		38.4			
	1997	61.1		38.9			
	1998	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: 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 (1997):	19						
Net Profit Margin	1996	3.1	1.2	-2.4	...	1.4	...
	1997	6.1	1.2	-1.8	1.2	2.1	...
	1998	8.0	1.0	-0.8	-0.6	1.1	...
Pretax Profit Margin	1996	4.9	1.6	-2.1	...	1.6	...
	1997	8.4	2.4	-0.9	2.4	2.4	...
	1998	16.4	1.4	-0.6	16.4	1.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	11.2	2.0	-5.7	...	3.2	...
	1997	8.7	3.3	-1.2	1.1	5.0	...
	1998	17.9	3.4	-2.1	2.6	5.4	...
Return on Equity	1996	...	7.7	...	...	9.6	...
	1997	...	15.6	...	...	...	...
	1998	...	14.0	...	...	16.0	...
Liabilities to Assets	1996	0.60	0.84	0.99	...	0.81	...
	1997	0.55	0.85	0.98	...	0.85	...
	1998	0.36	0.85	1.01	0.41	0.91	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				-1.7	-4.9	
	1997-98				-5.8	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				67.9	32.1	
	1997				76.0	24.0	
	1998				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: 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 (1997):	18						
<b>Net Profit Margin</b>	1996	2.5	1.2	-1.3	...	0.7	...
	1997	3.8	1.4	-1.6	...	1.4	...
	1998	...	2.4	...	...	1.8	...
<b>Pretax Profit Margin</b>	1996	3.0	1.2	-1.3	...	1.1	...
	1997	5.1	1.5	-1.6	...	1.5	...
	1998	...	3.8	...	...	2.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	13.7	2.7	-3.9	...	1.5	...
	1997	16.7	1.6	-6.5	...	1.6	...
	1998	...	6.4	...	...	6.4	...
<b>Return on Equity</b>	1996	...	11.9	...	...	8.2	...
	1997	...	...	...	...	...	...
	1998	...	24.0	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.90	...	...	0.90	...
	1997	...	0.93	...	...	0.93	...
	1998	...	0.83	...	...	0.91	...
<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>			
	1996-97		-13.7	...			
	1997-98		3.4	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		65.0	35.0			
	1997		65.0	35.0			
	1998		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: 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 (1997):	819						
<b>Net Profit Margin</b>	1996	5.9	1.9	-2.0	2.1	1.5	1.5
	1997	6.4	2.0	-1.9	1.8	2.3	1.2
	1998	7.4	2.9	-1.1	3.0	2.7	0.8
<b>Pretax Profit Margin</b>	1996	7.4	2.3	-1.9	2.5	2.0	1.9
	1997	8.1	2.7	-1.5	2.6	3.0	2.4
	1998	8.9	3.2	-0.7	3.2	3.1	1.2
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.2	2.2	-1.9	2.1	2.3	2.1
	1997	8.2	2.4	-1.6	1.9	2.6	2.3
	1998	9.1	2.6	-0.8	2.3	3.0	2.4
<b>Return on Equity</b>	1996	23.4	11.1	-0.7	11.1	11.5	25.8
	1997	25.7	11.1	0.7	10.9	11.5	13.5
	1998	32.0	15.0	2.8	14.5	15.3	...
<b>Liabilities to Assets</b>	1996	0.62	0.89	1.05	0.87	0.91	0.94
	1997	0.66	0.91	1.05	0.90	0.91	0.93
	1998	0.69	0.92	1.04	0.91	0.94	0.96
<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>			
	1996-97	6.6		5.8			
	1997-98	3.4		4.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	65.2		34.8			
	1997	67.4		32.6			
	1998	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: 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 (1997):	29						
Net Profit Margin	1996	5.7	1.2	-1.0	3.5	0.9	...
	1997	5.5	0.3	-2.3	-0.7	0.7	...
	1998	11.3	1.9	0.3	3.1	...	...
Pretax Profit Margin	1996	7.0	1.4	-0.7	3.5	1.1	...
	1997	7.1	0.6	-2.3	0.6	0.9	...
	1998	13.0	3.8	0.7	5.6	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.2	3.1	-1.8	2.8	3.4	...
	1997	9.2	2.1	-8.4	-0.6	4.5	...
	1998	13.2	7.4	0.9	7.9	...	...
Return on Equity	1996	23.4	9.0	-1.0	7.1	10.8	...
	1997	24.8	9.4	-7.9	9.0	19.7	...
	1998	...	10.1	...	15.8	...	...
Liabilities to Assets	1996	0.49	0.71	0.95	0.72	0.64	...
	1997	0.55	0.74	0.93	0.78	0.68	...
	1998	0.32	0.53	0.95	0.70	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				5.0	...	
	1997-98				10.7	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					69.2	30.8	
					55.2	44.8	
					89.5	10.5	

(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: 8623 Homes for Mentally Retarded

Number of firms (1997):	...	Small firms with revenue under \$5 million			Firms under \$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%			
Net Profit Margin	1996	...	2.1	...	...	...	...
	1997	...	2.1	...	2.0	...	...
	1998	7.7	3.9	0.8	4.7	...	...
Pretax Profit Margin	1996	...	7.5	...	...	...	...
	1997	...	2.8	...	2.7	...	...
	1998	9.6	4.7	0.9	6.1	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	...	12.5	...	...	...	...
	1997	...	6.5	...	4.7	...	...
	1998	16.6	4.4	1.9	3.6	...	...
Return on Equity	1996	...	...	...	...	...	...
	1997	...	14.7	...	...	...	...
	1998	23.1	7.3	2.2	7.2	...	...
Liabilities to Assets	1996	...	0.39	...	...	...	...
	1997	...	0.55	...	0.47	...	...
	1998	0.43	0.65	0.96	0.63	...	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1996-97		2.2			...		
1997-98		0.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
1996		87.5		12.5			
1997		75.0		25.0			
1998		88.0		12.0			

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



## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	47						
Net Profit Margin	1996	9.5	1.2	-2.4	1.1	...	
	1997	7.5	2.1	-1.0	3.5	0.2	
	1998	6.3	1.8	-0.7	3.4	0.2	
Pretax Profit Margin	1996	12.4	1.8	-2.4	1.4	...	
	1997	9.9	3.1	-0.9	3.7	0.2	
	1998	8.4	2.7	-0.6	4.8	0.2	
Gross Profit Margin	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
	1998	...	...	...	...	...	
Pretax Profit to Assets	1996	11.6	2.2	-1.0	2.0	...	
	1997	10.5	2.8	-0.5	3.8	0.6	
	1998	10.5	4.0	-1.5	5.0	0.4	
Return on Equity	1996	19.0	5.5	-4.0	4.2	...	
	1997	14.4	6.2	1.8	6.5	...	
	1998	29.4	12.4	-0.5	13.1	3.5	
Liabilities to Assets	1996	0.38	0.77	0.96	0.80	...	
	1997	0.33	0.77	0.98	0.86	0.54	
	1998	0.35	0.77	0.98	0.71	0.86	
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				9.1	...	
	1997-98				4.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				67.9	32.1	
	1997				72.3	27.7	
	1998				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: 8625 Homes for Emotionally Disturbed Children

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
<b>Net Profit Margin</b>	1996	...	2.5	...	...	...	...
	1997	...	2.5	...	...	...	...
	1998	...	2.0	...	...	2.5	...
<b>Pretax Profit Margin</b>	1996	...	3.3	...	...	...	...
	1997	...	2.5	...	...	...	...
	1998	...	3.0	...	...	3.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	8.8	...	...	...	...
	1997	...	8.1	...	...	...	...
	1998	...	9.3	...	...	9.3	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	11.6	...	...	13.7	...
<b>Liabilities to Assets</b>	1996	...	0.68	...	...	...	...
	1997	...	0.80	...	...	...	...
	1998	...	0.65	...	...	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>		
	1996-97		-0.1		...		
	1997-98		10.0		...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>		<b>Loss</b>		
	1996		100.0		0.0		
	1997		88.9		11.1		
	1998		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: 8627 Homes for Children in Need of Protection

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	...	1.7	...	...	...	
	1997	...	0.7	...	...	...	
	1998	...	2.7	...	...	2.8	
Pretax Profit Margin	1996	...	2.3	...	...	...	
	1997	...	0.9	...	...	...	
	1998	...	2.8	...	...	3.1	
Gross Profit Margin	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
	1998	...	...	...	...	...	
Pretax Profit to Assets	1996	...	1.7	...	...	...	
	1997	...	3.7	...	...	...	
	1998	...	9.4	...	...	10.6	
Return on Equity	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
	1998	...	...	...	...	...	
Liabilities to Assets	1996	...	0.96	...	...	...	
	1997	...	0.92	...	...	...	
	1998	...	0.88	...	...	0.89	
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97	15.4		...			
	1997-98	8.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	63.6		36.4			
	1997	58.3		41.7			
	1998	55.6		44.4			

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





## SICE: 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 (1997):	241						
Net Profit Margin	1996	8.7	3.1	-0.4	3.7	2.1	...
	1997	8.2	3.1	-0.4	3.7	2.5	...
	1998	8.6	3.6	0.0	3.2	3.8	...
Pretax Profit Margin	1996	10.7	3.7	0.1	5.0	2.6	...
	1997	10.8	3.9	0.1	5.3	3.4	...
	1998	10.7	4.6	0.4	4.6	4.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.1	7.4	-0.1	8.5	6.7	...
	1997	20.7	9.0	0.5	7.3	9.6	...
	1998	20.2	8.7	0.9	9.8	8.4	...
Return on Equity	1996	31.5	14.0	1.7	17.1	12.7	...
	1997	36.0	14.7	1.7	10.8	17.4	...
	1998	33.3	14.5	2.1	12.5	15.3	...
Liabilities to Assets	1996	0.39	0.63	0.87	0.58	0.69	...
	1997	0.38	0.63	0.89	0.61	0.65	...
	1998	0.39	0.62	0.83	0.64	0.62	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				4.9	4.6	
	1997-98				11.5	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				75.5	24.5	
	1997				75.5	24.5	
	1998				76.6	23.4	

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

## SICE: 8632 Drug Addiction and Alcoholism Treatment Clinics

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	26						
<b>Net Profit Margin</b>	1996	...	2.8	...	1.6	...	...
	1997	15.6	7.1	-0.7	7.8	...	...
	1998	15.0	0.5	-4.0	0.5	...	...
<b>Pretax Profit Margin</b>	1996	...	7.2	...	2.8	...	...
	1997	15.8	8.8	-0.7	9.1	...	...
	1998	14.5	0.1	-4.0	0.1	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	12.3	...	7.6	...	...
	1997	42.3	8.6	-2.5	11.1	...	...
	1998	50.0	1.7	-8.2	1.7	...	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.38	...	0.70	...	...
	1997	0.29	0.58	1.01	0.63	...	...
	1998	0.32	0.74	1.01	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>		
	1996-97			0.1	...		
	1997-98			7.9	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			80.0	20.0		
	1997			69.2	30.8		
	1998			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	67						
Net Profit Margin	1996	24.2	10.8	1.7	8.2	13.0	...
	1997	15.5	5.1	-1.1	5.1	4.8	...
	1998	17.4	6.4	0.1	8.4	4.1	...
Pretax Profit Margin	1996	31.8	14.2	2.0	10.7	16.8	...
	1997	19.9	6.6	-1.1	6.7	6.1	...
	1998	21.0	7.6	0.1	9.6	5.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	50.0	28.4	4.2	20.8	40.3	...
	1997	35.7	13.9	-3.5	12.9	14.1	...
	1998	50.0	15.8	-0.4	14.3	16.6	...
Return on Equity	1996	66.5	34.9	19.5	28.9	47.3	...
	1997	55.4	21.2	4.8	13.8	37.9	...
	1998	43.6	17.0	4.5	27.3	11.3	...
Liabilities to Assets	1996	0.28	0.53	0.91	0.53	0.55	...
	1997	0.23	0.65	0.95	0.62	0.68	...
	1998	0.20	0.49	0.85	0.41	0.56	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
1996-97					-3.4		
1997-98					-2.0		
Distribution of Firms by profit and loss - Pretax Profit (%)							
1996					Profit 79.2    Loss 20.8		
1997					Profit 76.1    Loss 23.9		
1998					Profit 75.7    Loss 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: 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 (1997):	61						
Net Profit Margin	1996	7.1	1.8	0.0	2.6	0.9	...
	1997	6.5	1.1	-2.3	1.5	1.0	...
	1998	8.5	3.4	-1.6	3.1	3.7	...
Pretax Profit Margin	1996	9.3	3.0	0.5	3.2	1.1	...
	1997	8.1	1.6	-1.6	2.8	1.6	...
	1998	11.7	4.1	-1.4	4.1	4.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	31.4	7.1	0.1	8.0	3.8	...
	1997	28.2	4.1	-7.8	2.5	5.9	...
	1998	29.9	14.0	-5.3	11.3	18.1	...
Return on Equity	1996	69.3	16.7	4.4	59.4	10.2	...
	1997	48.6	20.5	5.5	21.3	20.4	...
	1998	55.6	37.9	17.9	37.9	36.4	...
Liabilities to Assets	1996	0.55	0.86	1.06	0.98	0.74	...
	1997	0.54	0.81	1.02	0.85	0.80	...
	1998	0.51	0.80	1.03	0.83	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>		
	1996-97	13.2			...		
	1997-98	12.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				80.0	20.0	
	1997				67.7	32.3	
	1998				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: 8635 Public Health Clinics / Community Health Centres

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	105						
<b>Net Profit Margin</b>	1996	18.6	7.9	1.7	11.3	7.1	...
	1997	22.0	9.7	0.5	10.6	9.2	...
	1998	16.4	6.5	-0.4	6.2	6.8	...
<b>Pretax Profit Margin</b>	1996	23.8	10.0	1.9	12.8	9.4	...
	1997	26.1	12.5	1.4	13.2	11.6	...
	1998	19.6	8.1	-0.4	7.6	9.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	43.8	15.8	2.4	15.1	19.2	...
	1997	46.2	18.3	1.9	13.6	20.8	...
	1998	30.7	15.0	-1.1	9.5	21.3	...
<b>Return on Equity</b>	1996	46.4	21.4	8.6	21.2	30.2	...
	1997	42.5	24.1	9.8	23.6	29.2	...
	1998	54.7	20.5	4.8	20.3	28.9	...
<b>Liabilities to Assets</b>	1996	0.20	0.59	0.88	0.61	0.50	...
	1997	0.20	0.59	0.95	0.58	0.62	...
	1998	0.36	0.67	1.01	0.69	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>	1996-97				-2.2	...	
	1997-98				7.0	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				82.4	17.6	
	1997				81.0	19.0	
	1998				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: 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 (1997):	63						
<b>Net Profit Margin</b>	1996	10.9	-0.4	-4.1	-0.6	0.0	...
	1997	19.2	6.2	-1.5	5.6	9.4	...
	1998	13.8	3.9	-1.8	3.8	4.5	...
<b>Pretax Profit Margin</b>	1996	11.9	-0.8	-5.2	-1.1	0.5	...
	1997	26.5	7.8	-1.3	6.3	12.5	...
	1998	17.6	5.2	-1.7	4.8	5.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	19.9	0.3	-9.4	0.3	0.3	...
	1997	31.4	14.0	-1.8	13.9	14.0	...
	1998	34.5	10.5	-3.8	9.8	13.0	...
<b>Return on Equity</b>	1996	19.9	5.6	-14.5	-3.6	17.6	...
	1997	47.0	17.1	7.6	9.3	25.5	...
	1998	52.3	27.8	10.2	30.0	18.5	...
<b>Liabilities to Assets</b>	1996	0.44	0.76	1.13	0.79	0.68	...
	1997	0.27	0.75	1.04	0.77	0.57	...
	1998	0.32	0.74	1.06	0.77	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>			
	1996-97	7.8		...			
	1997-98	3.5		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	48.8		51.2			
	1997	73.0		27.0			
	1998	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: 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 (1997):	918						
Net Profit Margin	1996	5.9	1.2	-2.7	1.2	1.4	...
	1997	5.6	1.3	-2.4	1.3	1.4	...
	1998	8.9	3.1	-0.9	3.0	3.5	...
Pretax Profit Margin	1996	7.1	1.6	-2.4	1.6	1.9	...
	1997	6.8	1.8	-1.9	1.8	1.9	...
	1998	10.4	3.6	-0.7	3.4	4.7	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.2	3.4	-9.8	3.2	5.4	...
	1997	19.4	4.0	-7.2	3.6	5.5	...
	1998	27.1	8.3	-2.0	8.2	8.6	...
Return on Equity	1996	36.1	16.8	-1.0	17.0	14.6	...
	1997	35.8	14.3	-1.3	14.1	16.7	...
	1998	46.2	21.8	3.0	21.6	21.9	...
Liabilities to Assets	1996	0.45	0.81	1.05	0.82	0.77	...
	1997	0.46	0.85	1.08	0.85	0.83	...
	1998	0.51	0.79	1.03	0.80	0.73	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				2.8	...	
	1997-98				7.1	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				60.0	40.0	
	1997				62.6	37.4	
	1998				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: 8643 Family Planning Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	41						
<b>Net Profit Margin</b>	1996	8.7	2.0	-3.0	1.6	...	...
	1997	17.8	3.6	-0.6	3.6	...	...
	1998	10.7	3.4	-2.5	3.4	...	...
<b>Pretax Profit Margin</b>	1996	10.9	2.2	-3.0	2.2	...	...
	1997	20.6	4.5	-0.6	4.5	...	...
	1998	16.6	3.8	-1.9	3.8	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	33.3	6.3	-14.7	4.3	...	...
	1997	35.5	14.3	-2.4	15.2	...	...
	1998	32.3	6.4	-12.0	6.4	...	...
<b>Return on Equity</b>	1996	64.2	26.9	-0.1	39.1	...	...
	1997	50.6	24.2	-0.4	31.7	...	...
	1998	30.7	8.8	-20.4	8.3	...	...
<b>Liabilities to Assets</b>	1996	0.38	0.86	1.09	0.86	...	...
	1997	0.19	0.55	0.93	0.55	...	...
	1998	0.13	0.43	0.81	0.43	...	...
		<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>	1996-97				5.9	...	
	1997-98				-6.6	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				61.7	38.3	
	1997				73.2	26.8	
	1998				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: 8645 Home-Maker Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	170						
Net Profit Margin	1996	5.3	0.9	-2.5	0.7	1.4	...
	1997	5.4	1.4	-2.1	1.4	1.3	...
	1998	8.1	3.7	-0.8	3.7	3.5	...
Pretax Profit Margin	1996	7.2	1.3	-2.4	0.9	1.4	...
	1997	6.7	2.0	-1.9	2.5	1.8	...
	1998	9.6	4.3	-0.1	4.3	4.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	20.5	2.2	-12.4	0.7	5.0	...
	1997	17.0	4.3	-8.1	3.5	6.6	...
	1998	29.4	12.0	-1.7	11.1	17.9	...
Return on Equity	1996	61.3	26.1	-2.3	31.8	24.3	...
	1997	52.0	31.7	11.8	34.6	21.2	...
	1998	48.3	27.1	11.1	27.8	27.1	...
Liabilities to Assets	1996	0.71	0.93	1.12	0.98	0.89	...
	1997	0.70	0.90	1.09	0.92	0.84	...
	1998	0.58	0.82	1.01	0.86	0.70	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				13.2	...	
	1997-98				11.3	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				57.1	42.9	
	1997				64.9	35.1	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	123						
<b>Net Profit Margin</b>	1996	17.5	4.4	-2.8	7.1	4.1	...
	1997	11.1	4.0	-1.3	3.2	4.2	...
	1998	12.2	4.2	-0.6	4.1	4.3	...
<b>Pretax Profit Margin</b>	1996	23.2	7.2	-1.6	9.5	4.5	...
	1997	14.1	4.9	-1.0	4.6	5.1	...
	1998	15.9	5.5	-0.5	5.6	5.4	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	50.0	12.0	-7.9	11.4	12.1	...
	1997	32.1	13.6	-1.7	13.2	14.1	...
	1998	39.4	13.9	-2.1	12.5	15.7	...
<b>Return on Equity</b>	1996	66.9	27.5	-2.4	25.6	27.9	...
	1997	50.0	29.6	14.0	31.1	24.3	...
	1998	47.7	21.9	5.2	20.0	29.4	...
<b>Liabilities to Assets</b>	1996	0.37	0.66	0.98	0.71	0.59	...
	1997	0.40	0.67	1.00	0.70	0.66	...
	1998	0.28	0.60	0.89	0.58	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>		
	1996-97	2.3			...		
	1997-98	1.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	70.9			29.1		
	1997	72.2			27.8		
	1998	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: 8649 Other Non-Institutional Social Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	92						
Net Profit Margin	1996	10.9	3.0	-1.2	3.2	2.9	...
	1997	9.1	3.5	-1.1	3.5	3.2	...
	1998	11.4	3.6	-0.7	4.0	2.7	...
Pretax Profit Margin	1996	12.6	3.8	-1.0	3.8	3.8	...
	1997	11.8	4.1	-0.4	4.4	3.3	...
	1998	13.2	3.8	-0.5	4.9	2.7	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	25.4	4.9	-2.5	3.5	11.5	...
	1997	23.4	5.0	-1.2	4.9	6.5	...
	1998	20.7	6.3	-3.1	6.8	4.1	...
Return on Equity	1996	36.1	16.9	-2.1	10.5	20.9	...
	1997	38.8	16.9	2.1	16.0	37.9	...
	1998	42.1	20.8	4.0	21.1	16.4	...
Liabilities to Assets	1996	0.49	0.77	1.03	0.84	0.55	...
	1997	0.52	0.80	1.01	0.78	0.88	...
	1998	0.42	0.80	0.99	0.82	0.74	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				6.6	...	
	1997-98				11.7	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.4	31.6	
	1997				74.5	25.5	
	1998				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: 8651 Offices of Physicians, General Practice

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	4,546						
<b>Net Profit Margin</b>	1996	28.1	16.8	5.8	17.2	13.5	...
	1997	27.9	16.7	5.8	17.2	13.3	...
	1998	27.7	16.5	6.0	17.0	12.5	...
<b>Pretax Profit Margin</b>	1996	37.1	22.5	8.4	23.0	17.6	...
	1997	36.7	22.4	8.3	23.3	17.4	...
	1998	36.5	22.3	8.2	23.1	17.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	49.6	23.0	8.4	23.2	20.8	...
	1997	50.0	23.1	8.5	23.4	21.2	...
	1998	50.0	23.2	8.7	23.5	21.6	...
<b>Return on Equity</b>	1996	43.4	20.8	8.5	20.4	24.0	...
	1997	41.7	20.8	8.3	20.7	22.3	...
	1998	41.0	20.3	8.2	20.0	23.6	...
<b>Liabilities to Assets</b>	1996	0.12	0.36	0.74	0.35	0.41	...
	1997	0.12	0.34	0.72	0.34	0.40	...
	1998	0.12	0.34	0.73	0.34	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>			
	1996-97	0.5		...			
	1997-98	1.4		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			88.1	11.9		
	1997			88.6	11.4		
	1998			89.0	11.0		

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



## SICE: 8652 Offices of Physicians and Surgeons, Specialists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,187						
Net Profit Margin	1996	30.0	18.1	6.3	18.7	16.4	...
	1997	30.6	18.3	6.4	19.7	15.4	...
	1998	31.3	20.7	8.0	21.9	16.9	...
Pretax Profit Margin	1996	39.1	24.4	8.5	25.3	20.7	...
	1997	40.8	25.0	9.0	26.9	19.9	...
	1998	40.9	27.8	10.8	29.6	22.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	50.0	23.8	8.4	23.8	23.4	...
	1997	50.0	22.2	8.5	22.7	20.3	...
	1998	50.0	23.6	10.2	24.1	22.3	...
Return on Equity	1996	39.6	18.5	7.2	18.2	24.3	...
	1997	40.1	19.0	6.9	17.5	25.7	...
	1998	39.4	18.8	8.4	18.4	20.4	...
Liabilities to Assets	1996	0.10	0.30	0.67	0.28	0.42	...
	1997	0.10	0.32	0.66	0.29	0.44	...
	1998	0.10	0.28	0.64	0.25	0.43	...
<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							
	1996-97				4.1	...	
	1997-98				7.7	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				88.3	11.7	
	1997				88.1	11.9	
	1998				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: 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 (1997):	2,488						
<b>Net Profit Margin</b>	1996	18.2	10.1	3.1	9.7	10.8	...
	1997	19.3	11.2	3.9	11.0	11.4	...
	1998	19.6	11.6	4.2	11.2	11.8	...
<b>Pretax Profit Margin</b>	1996	23.6	13.4	4.1	12.8	14.3	...
	1997	25.0	14.4	5.3	14.0	15.0	...
	1998	25.4	14.9	5.7	14.3	15.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	33.8	17.2	5.6	14.4	20.3	...
	1997	37.9	18.2	7.3	15.9	21.1	...
	1998	38.6	19.1	8.1	16.8	21.8	...
<b>Return on Equity</b>	1996	38.4	18.5	7.5	16.1	23.2	...
	1997	41.7	21.5	9.4	19.9	23.8	...
	1998	42.4	21.6	9.4	20.0	24.2	...
<b>Liabilities to Assets</b>	1996	0.17	0.46	0.79	0.47	0.45	...
	1997	0.18	0.45	0.80	0.45	0.45	...
	1998	0.17	0.44	0.80	0.44	0.45	...
		<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>			
	1996-97	3.2		...			
	1997-98	3.7		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			84.9	15.1		
	1997			87.4	12.6		
	1998			87.7	12.3		

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to the worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	251						
<b>Net Profit Margin</b>	1996	21.7	14.5	8.7	15.1	14.1	...
	1997	20.2	12.5	5.9	12.2	12.5	...
	1998	19.3	12.3	4.5	11.6	12.6	...
<b>Pretax Profit Margin</b>	1996	27.2	18.6	11.1	19.2	18.3	...
	1997	26.2	16.1	7.8	15.4	16.1	...
	1998	25.1	16.5	6.1	15.9	16.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	38.1	23.6	10.1	17.3	26.7	...
	1997	39.0	18.4	9.4	16.9	20.4	...
	1998	34.1	16.2	7.5	14.1	18.6	...
<b>Return on Equity</b>	1996	39.3	18.6	9.7	14.6	25.0	...
	1997	39.0	18.5	9.3	17.0	19.0	...
	1998	37.3	16.7	6.8	14.7	18.2	...
<b>Liabilities to Assets</b>	1996	0.17	0.41	0.77	0.49	0.36	...
	1997	0.17	0.42	0.77	0.49	0.39	...
	1998	0.12	0.30	0.69	0.26	0.38	...
		<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>	1996-97	4.4			...		
	1997-98	4.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<u>Profit</u>	<u>Loss</u>	
	1996				90.7	9.3	
	1997				90.4	9.6	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	419						
<b>Net Profit Margin</b>	1996	15.6	6.9	0.4	6.7	8.7	...
	1997	16.7	6.1	-0.8	5.8	8.1	...
	1998	17.8	7.2	-0.4	7.3	2.4	...
<b>Pretax Profit Margin</b>	1996	20.9	8.9	0.8	8.9	11.3	...
	1997	21.4	8.0	-0.4	7.9	10.7	...
	1998	22.8	9.3	0.8	9.3	3.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	35.0	12.8	1.4	12.3	12.8	...
	1997	33.9	12.2	-0.8	11.9	20.1	...
	1998	37.7	14.2	0.7	13.1	33.6	...
<b>Return on Equity</b>	1996	41.0	18.1	6.2	17.7	28.2	...
	1997	39.0	15.7	1.1	15.6	21.7	...
	1998	44.2	18.8	4.0	18.6	21.9	...
<b>Liabilities to Assets</b>	1996	0.26	0.60	0.97	0.59	0.70	...
	1997	0.29	0.62	0.95	0.63	0.44	...
	1998	0.26	0.58	0.93	0.60	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>	1996-97	1.7			...		
	1997-98	4.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				76.9	23.1	
	1997				74.2	25.8	
	1998				77.4	22.6	

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



## SICE: 8662 Offices of Nurses, Registered

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	41						
<b>Net Profit Margin</b>	1996	9.2	3.0	-0.4	2.6	3.7	...
	1997	5.1	0.7	-3.8	-1.0	3.6	...
	1998	9.5	1.6	-2.6	1.9	0.2	...
<b>Pretax Profit Margin</b>	1996	13.2	3.6	-0.6	2.6	4.7	...
	1997	6.1	1.1	-3.8	-0.6	5.7	...
	1998	14.8	1.8	-2.4	2.6	0.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	44.5	11.4	-1.9	7.8	27.2	...
	1997	20.7	2.1	-13.7	-6.9	16.7	...
	1998	34.3	5.0	-11.8	7.0	1.1	...
<b>Return on Equity</b>	1996	38.6	7.1	-3.2	5.7	10.8	...
	1997	52.1	20.2	6.8	10.0	29.4	...
	1998	75.0	47.2	19.0	50.0	...	...
<b>Liabilities to Assets</b>	1996	0.38	0.74	0.91	0.77	0.65	...
	1997	0.44	0.72	1.00	0.73	0.61	...
	1998	0.51	0.83	1.06	0.85	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>		
	1996-97			9.4	...		
	1997-98			5.9	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			70.3	29.7		
	1997			59.5	40.5		
	1998			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: 8663 Offices of Nurses, Practical

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	...	0.6	...	0.0	...	...
	1997	...	2.5	...	...	2.5	...
	1998	...	3.8	...	6.6	...	...
Pretax Profit Margin	1996	...	1.3	...	0.5	...	...
	1997	...	3.2	...	...	3.1	...
	1998	...	5.8	...	6.6	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	...	4.0	...	-0.4	...	...
	1997	...	21.4	...	...	20.0	...
	1998	...	15.9	...	17.6	...	...
Return on Equity	1996	...	11.0	...	...	...	...
	1997	...	20.4	...	...	19.4	...
	1998	...	35.1	...	...	...	...
Liabilities to Assets	1996	...	0.42	...	0.42	...	...
	1997	...	0.44	...	...	0.53	...
	1998	...	0.62	...	0.73	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	11.4			...		
	1997-98	8.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1996	69.2			30.8		
	1997	85.7			14.3		
	1998	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: 8664 Offices of Nutritionists / Dietitians

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	19						
Net Profit Margin	1996	12.0	5.0	-1.4	3.9	...	...
	1997	13.0	8.3	0.2	8.3	...	...
	1998	...	1.9	...	1.3	...	...
Pretax Profit Margin	1996	15.2	5.0	-1.4	4.3	...	...
	1997	16.3	9.5	0.2	9.5	...	...
	1998	...	2.6	...	1.3	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	25.7	12.6	-5.8	10.9	...	...
	1997	31.9	18.2	3.7	18.2	...	...
	1998	...	14.3	...	7.7	...	...
Return on Equity	1996	...	16.1	...	18.4	...	...
	1997	...	13.9	...	...	...	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	0.26	0.90	1.20	0.94	...	...
	1997	0.23	0.68	0.97	0.86	...	...
	1998	...	0.79	...	0.92	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				6.7	...	
	1997-98				20.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				68.2	31.8	
	1997				78.9	21.1	
	1998				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: 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 (1997):	742						
<b>Net Profit Margin</b>	1996	12.6	4.8	-0.3	4.6	5.5	...
	1997	13.3	5.3	0.3	5.4	5.2	...
	1998	13.9	6.7	1.0	6.7	6.6	...
<b>Pretax Profit Margin</b>	1996	16.3	6.2	0.2	6.0	7.2	...
	1997	16.9	6.8	0.5	6.9	6.5	...
	1998	17.4	8.2	1.3	8.2	8.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	33.3	12.8	0.3	11.3	21.2	...
	1997	34.2	13.5	1.0	13.1	14.0	...
	1998	36.6	18.2	2.7	17.1	20.9	...
<b>Return on Equity</b>	1996	46.5	20.8	3.5	20.0	26.1	...
	1997	48.4	21.8	5.7	21.8	20.8	...
	1998	46.2	24.2	9.2	24.6	22.7	...
<b>Liabilities to Assets</b>	1996	0.22	0.50	0.86	0.51	0.48	...
	1997	0.22	0.49	0.84	0.50	0.47	...
	1998	0.21	0.47	0.82	0.47	0.45	...
		<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>	1996-97	1.5			...		
	1997-98	6.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				75.5	24.5	
	1997				76.5	23.5	
	1998				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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	448						
Net Profit Margin	1996	16.1	6.8	1.2	6.7	6.8	...
	1997	15.9	8.2	1.9	9.2	6.5	...
	1998	14.9	8.7	2.0	8.1	9.4	...
Pretax Profit Margin	1996	21.0	9.0	1.8	9.0	9.2	...
	1997	20.4	10.6	2.9	11.5	9.1	...
	1998	19.9	10.9	2.9	10.0	12.0	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	28.1	12.8	2.4	11.8	15.6	...
	1997	28.0	15.8	5.0	14.4	17.4	...
	1998	32.8	17.1	5.5	13.8	20.3	...
Return on Equity	1996	39.6	19.6	6.1	17.6	25.4	...
	1997	40.7	19.0	7.2	16.4	22.9	...
	1998	40.0	21.4	7.4	19.7	23.5	...
Liabilities to Assets	1996	0.20	0.49	0.76	0.51	0.49	...
	1997	0.19	0.42	0.73	0.42	0.43	...
	1998	0.19	0.41	0.72	0.41	0.42	...
<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	1996-97	4.5			...		
	1997-98	10.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				81.7	18.3	
	1997				86.2	13.8	
	1998				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 Chiropodists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	53						
<b>Net Profit Margin</b>	1996	21.2	8.5	3.4	8.2	...	...
	1997	19.8	9.5	0.2	9.3	...	...
	1998	20.5	9.7	3.1	9.7	11.2	...
<b>Pretax Profit Margin</b>	1996	28.1	11.4	3.7	11.4	...	...
	1997	27.2	12.8	2.3	12.7	...	...
	1998	25.9	12.2	4.0	12.1	14.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	39.1	24.0	7.8	20.4	...	...
	1997	36.5	19.3	2.3	15.8	...	...
	1998	38.9	17.3	5.4	14.5	29.5	...
<b>Return on Equity</b>	1996	55.5	23.7	11.1	23.1	...	...
	1997	44.4	27.1	5.2	22.5	...	...
	1998	46.4	21.4	8.3	19.0	...	...
<b>Liabilities to Assets</b>	1996	0.34	0.67	0.94	0.68	...	...
	1997	0.37	0.58	0.91	0.59	...	...
	1998	0.25	0.66	0.99	0.70	0.49	...
<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>		
	1996-97			3.3	...		
	1997-98			11.5	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			87.2	12.8		
	1997			77.4	22.6		
	1998			81.8	18.2		

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

## SICE: 8668 Offices of Denturists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	140						
Net Profit Margin	1996	10.4	2.1	-2.9	2.3	...	...
	1997	11.2	2.8	-1.0	2.7	5.7	...
	1998	13.8	6.0	0.9	6.1	...	...
Pretax Profit Margin	1996	12.9	3.2	-2.9	3.3	...	...
	1997	14.3	3.5	-0.9	3.4	7.2	...
	1998	17.5	8.4	1.3	8.4	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.3	6.0	-7.7	6.3	...	...
	1997	23.9	9.0	-1.9	8.6	14.6	...
	1998	31.0	11.0	1.3	11.2	...	...
Return on Equity	1996	29.9	11.5	-4.2	10.8	...	...
	1997	30.3	10.3	-1.7	10.1	17.1	...
	1998	31.9	15.5	4.5	15.6	...	...
Liabilities to Assets	1996	0.22	0.54	0.88	0.54	...	...
	1997	0.22	0.47	0.84	0.48	0.24	...
	1998	0.17	0.45	0.83	0.42	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1996-97				2.8	...	...
	1997-98				3.8	...	...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1996			63.3	36.7	
		1997			69.3	30.7	
		1998			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: 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 (1997):	202						
<b>Net Profit Margin</b>	1996	22.0	9.1	-0.4	8.9	9.8	...
	1997	25.9	11.0	-0.7	10.5	13.1	...
	1998	25.8	9.6	0.5	9.0	13.5	...
<b>Pretax Profit Margin</b>	1996	29.0	11.6	-0.4	11.6	11.5	...
	1997	34.4	15.7	1.0	14.0	17.8	...
	1998	32.2	12.8	1.1	11.4	15.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	50.0	20.6	-1.1	20.0	28.0	...
	1997	50.0	26.2	-0.1	24.1	39.0	...
	1998	50.0	25.4	1.1	23.9	29.4	...
<b>Return on Equity</b>	1996	49.8	25.6	11.5	27.7	22.3	...
	1997	62.2	32.2	15.3	31.6	42.2	...
	1998	53.7	33.1	9.1	34.1	23.6	...
<b>Liabilities to Assets</b>	1996	0.28	0.64	1.00	0.63	0.81	...
	1997	0.26	0.67	1.00	0.67	0.65	...
	1998	0.23	0.60	1.00	0.61	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>		
	1996-97	7.3			...		
	1997-98	10.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				73.1	26.9	
	1997				76.7	23.3	
	1998				78.5	21.5	

(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: 8671 Offices of Psychologists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	210						
<b>Net Profit Margin</b>	1996	17.7	4.9	-1.2	5.2	3.8	...
	1997	18.1	6.5	-0.6	7.8	4.5	...
	1998	19.5	6.4	0.0	6.8	5.6	...
<b>Pretax Profit Margin</b>	1996	22.8	6.4	-0.9	7.3	5.1	...
	1997	23.5	9.4	0.9	10.6	5.8	...
	1998	24.4	9.2	0.9	9.2	8.2	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	30.9	12.3	-3.3	11.6	16.7	...
	1997	38.3	14.4	-0.8	14.4	14.8	...
	1998	47.4	17.6	0.1	17.5	22.9	...
<b>Return on Equity</b>	1996	40.6	17.6	2.1	14.8	23.3	...
	1997	45.4	19.6	5.2	18.4	25.8	...
	1998	57.0	24.0	3.9	22.8	29.7	...
<b>Liabilities to Assets</b>	1996	0.19	0.46	0.82	0.40	0.65	...
	1997	0.19	0.46	0.81	0.43	0.77	...
	1998	0.30	0.55	0.84	0.52	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>	1996-97	1.4			...		
	1997-98	-0.5			...		
		<b>Profit</b>		<b>Loss</b>			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996	71.5		28.5			
	1997	76.9		23.1			
	1998	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: 8672 Offices of Social Workers

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	18						
<b>Net Profit Margin</b>	1996	...	6.0	...	6.0	...	...
	1997	16.7	6.7	-0.2	7.7	...	...
	1998	12.2	1.0	-3.8	-0.1	...	...
<b>Pretax Profit Margin</b>	1996	...	16.7	...	16.7	...	...
	1997	21.2	8.6	1.1	11.8	...	...
	1998	16.0	1.0	-3.8	-0.1	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	...	18.3	...	18.3	...	...
	1997	37.9	23.5	2.2	26.1	...	...
	1998	16.2	2.5	-10.0	-0.4	...	...
<b>Return on Equity</b>	1996	...	...	...	...	...	...
	1997	...	37.6	...	34.4	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	...	0.33	...	0.33	...	...
	1997	0.27	0.46	0.90	0.32	...	...
	1998	0.36	0.59	1.09	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>		
	1996-97			-2.0	...		
	1997-98			-8.7	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			77.8	22.2		
	1997			83.3	16.7		
	1998			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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	29						
Net Profit Margin	1996	22.0	9.8	-0.8	9.8	...	...
	1997	23.7	8.2	2.3	11.1	...	...
	1998	...	10.2	...	10.2	...	...
Pretax Profit Margin	1996	30.1	10.9	-0.8	10.9	...	...
	1997	29.5	8.2	3.1	14.4	...	...
	1998	...	13.6	...	13.6	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	50.0	14.5	-5.4	14.5	...	...
	1997	50.0	32.0	8.9	36.3	...	...
	1998	...	29.4	...	24.1	...	...
Return on Equity	1996	...	28.6	...	23.0	...	...
	1997	...	41.5	...	52.3	...	...
	1998	...	23.5	...	...	...	...
Liabilities to Assets	1996	0.21	0.51	0.93	0.50	...	...
	1997	0.30	0.66	0.92	0.56	...	...
	1998	...	0.50	...	0.39	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				6.4	...	
	1997-98				12.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				69.0	31.0	
	1997				89.7	10.3	
	1998				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: 8681 Medical Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	180						
<b>Net Profit Margin</b>	1996	27.7	9.7	0.3	12.2	4.3	3.0
	1997	27.0	10.1	0.2	11.5	9.5	2.9
	1998	30.8	16.5	0.7	21.2	8.1	...
<b>Pretax Profit Margin</b>	1996	34.3	14.2	1.1	17.7	5.5	3.5
	1997	34.4	13.0	1.2	14.7	11.8	3.4
	1998	39.8	21.4	1.2	27.1	10.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	46.6	16.9	1.1	17.9	11.2	8.2
	1997	49.1	16.4	1.4	15.2	21.7	8.3
	1998	50.0	23.3	0.6	26.1	15.8	...
<b>Return on Equity</b>	1996	46.1	16.8	3.6	16.8	16.4	...
	1997	44.2	15.8	0.2	20.7	11.4	15.7
	1998	49.3	23.8	5.3	21.9	34.4	...
<b>Liabilities to Assets</b>	1996	0.12	0.35	0.81	0.32	0.50	0.62
	1997	0.21	0.49	0.83	0.47	0.50	0.71
	1998	0.22	0.51	0.85	0.47	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>	
	1996-97			4.5		17.7	
	1997-98			2.9		7.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				77.1	22.9	
	1997				78.0	22.0	
	1998				76.6	23.4	

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



## SICE: 8682 Radiological Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	210						
<b>Net Profit Margin</b>	1996	16.3	5.9	-0.1	6.7	4.6	...
	1997	17.7	7.1	1.4	7.7	5.1	...
	1998	16.6	7.1	-0.2	8.1	7.0	...
<b>Pretax Profit Margin</b>	1996	21.1	7.5	0.5	7.8	5.9	...
	1997	20.8	8.7	1.5	9.3	7.4	...
	1998	21.6	9.7	0.2	10.9	8.9	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	25.5	9.1	0.5	7.7	11.2	...
	1997	30.6	11.8	1.9	10.9	13.0	...
	1998	35.0	13.1	0.3	13.1	15.1	...
<b>Return on Equity</b>	1996	32.9	12.6	3.4	11.3	13.9	...
	1997	35.6	14.5	2.7	14.4	14.5	...
	1998	35.3	19.1	5.4	17.2	21.7	...
<b>Liabilities to Assets</b>	1996	0.19	0.45	0.77	0.45	0.44	...
	1997	0.18	0.43	0.74	0.44	0.42	...
	1998	0.24	0.46	0.77	0.45	0.53	...
		<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>	1996-97				6.2	...	
	1997-98				11.5	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.0	25.0	
	1997				80.7	19.3	
	1998				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: 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 (1997):	26						
Net Profit Margin	1996	30.8	4.9	-2.6	2.9	5.6	...
	1997	13.6	4.9	-1.9	4.9	4.9	...
	1998	...	10.6	...	17.0	6.9	...
Pretax Profit Margin	1996	42.8	9.1	-2.6	8.9	9.1	...
	1997	24.9	7.5	-1.3	10.6	6.4	...
	1998	...	13.4	...	21.9	10.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.8	7.9	-8.4	5.9	9.6	...
	1997	40.0	5.8	-4.9	2.4	9.7	...
	1998	...	26.9	...	...	...	...
Return on Equity	1996	26.1	13.3	3.5	13.8	11.2	...
	1997	34.3	5.9	0.0	1.1	19.0	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	0.09	0.28	0.90	0.23	0.38	...
	1997	0.09	0.30	0.89	0.31	0.23	...
	1998	...	0.57	...	0.35	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			1.6			...
	1997-98			19.5			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1996			74.3			25.7
	1997			70.4			29.6
	1998			92.9			7.1

(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: 8684 Public Health Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	19						
Net Profit Margin	1996	8.5	3.2	-1.5	3.9	2.7	...
	1997	20.1	6.8	-17.4	11.4	1.9	...
	1998	...	...	...	...	...	...
Pretax Profit Margin	1996	13.6	4.0	0.4	7.6	3.5	...
	1997	24.8	9.6	-17.4	17.8	2.6	...
	1998	...	...	...	...	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	26.8	7.9	-2.0	5.4	10.7	...
	1997	42.3	8.4	-15.2	17.3	5.2	...
	1998	...	...	...	...	...	...
Return on Equity	1996	...	7.2	...	7.2	...	...
	1997	...	11.9	...	16.6	...	...
	1998	...	...	...	...	...	...
Liabilities to Assets	1996	0.27	0.49	0.90	0.37	0.68	...
	1997	0.14	0.51	0.94	0.24	0.83	...
	1998	...	...	...	...	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			-13.6			...
	1997-98			17.9			...
				<u>Profit</u>			<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1996			70.6			29.4
	1997			71.4			28.6
	1998			...			...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the 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 (1997):	194						
<b>Net Profit Margin</b>	1996	19.8	6.9	-0.8	7.3	6.6	...
	1997	18.7	7.6	1.0	7.5	8.6	...
	1998	20.1	6.3	-0.8	6.6	5.5	...
<b>Pretax Profit Margin</b>	1996	25.0	8.8	0.4	9.8	8.0	...
	1997	23.2	9.1	1.0	9.0	11.2	...
	1998	22.7	8.0	-0.4	9.1	7.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	32.6	14.0	-0.3	11.9	15.6	...
	1997	33.6	15.9	2.0	14.2	18.8	...
	1998	39.5	12.2	-0.5	13.2	11.1	...
<b>Return on Equity</b>	1996	40.5	17.0	4.7	16.0	19.6	...
	1997	39.1	19.2	3.3	14.3	26.8	...
	1998	37.8	17.5	3.3	16.4	23.8	...
<b>Liabilities to Assets</b>	1996	0.19	0.43	0.81	0.42	0.54	...
	1997	0.20	0.46	0.81	0.44	0.51	...
	1998	0.20	0.41	0.72	0.41	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>	
	1996-97			4.4		...	
	1997-98			21.7		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				75.5	24.5	
	1997				77.2	22.8	
	1998				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: 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 <sup>(1)</sup>			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	48						
Net Profit Margin	1996	18.8	6.1	-2.1	7.6	2.8	...
	1997	14.8	4.1	-2.8	5.8	2.7	...
	1998	21.6	4.2	0.1	6.6	3.3	...
Pretax Profit Margin	1996	20.0	6.9	-2.1	8.5	3.2	...
	1997	21.2	5.4	-2.2	5.8	3.4	...
	1998	31.2	5.8	1.3	9.0	4.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	31.1	15.6	-6.3	17.6	7.8	...
	1997	31.3	9.9	-4.2	9.5	9.9	...
	1998	32.5	12.9	0.6	15.3	8.3	...
Return on Equity	1996	...	32.6	...	36.2	...	...
	1997	52.9	24.8	9.4	23.8	25.7	...
	1998	60.2	16.7	3.5	12.7	...	...
Liabilities to Assets	1996	0.30	0.84	1.06	0.79	0.96	...
	1997	0.35	0.84	1.06	0.91	0.64	...
	1998	0.27	0.50	0.95	0.47	0.83	...
<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							
		1996-97		6.0		...	
		1997-98		15.8		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
		1996		72.2		27.8	
		1997		72.0		28.0	
		1998		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: 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 (1997):	51						
Net Profit Margin	1996	40.2	17.3	-1.7	23.2	...	...
	1997	39.9	17.8	-1.1	18.9	7.9	...
	1998	37.8	24.2	4.3	29.3	9.6	...
Pretax Profit Margin	1996	53.5	26.7	2.4	28.5	...	...
	1997	53.2	21.8	-1.1	25.9	7.9	...
	1998	55.2	32.4	4.8	36.4	10.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	50.0	22.4	-0.2	25.7	...	...
	1997	50.0	13.2	-4.0	14.2	9.4	...
	1998	50.0	28.1	5.8	32.1	18.3	...
Return on Equity	1996	68.7	20.3	1.6	18.5	...	...
	1997	58.1	12.7	0.5	15.6	-17.3	...
	1998	45.6	25.9	3.9	17.4	...	...
Liabilities to Assets	1996	0.05	0.20	0.74	0.20	...	...
	1997	0.10	0.37	0.76	0.29	0.73	...
	1998	0.18	0.42	0.74	0.40	0.53	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	15.5		...			
	1997-98	20.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			75.8	24.2		
	1997			75.0	25.0		
	1998			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: 8694 Social Service Planning and Advocacy Agencies

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
Net Profit Margin	1996	...	-1.1	...	-1.1	...	
	1997	6.6	-0.8	-9.8	-1.1	...	
	1998	21.5	9.3	-0.5	10.3	2.3	
Pretax Profit Margin	1996	...	-1.1	...	-1.1	...	
	1997	6.5	-0.8	-9.1	-1.1	...	
	1998	30.7	13.3	1.3	13.4	3.0	
Gross Profit Margin	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
	1998	...	...	...	...	...	
Pretax Profit to Assets	1996	...	-6.6	...	-6.6	...	
	1997	31.6	-1.2	-10.4	-2.8	...	
	1998	50.0	13.5	-0.9	20.0	...	
Return on Equity	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
	1998	46.2	23.8	11.9	23.9	...	
Liabilities to Assets	1996	...	0.59	...	0.59	...	
	1997	0.71	0.95	1.01	0.96	...	
	1998	0.29	0.55	0.87	0.42	0.62	
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1996-97			41.5	...		
	1997-98			-0.6	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			36.4	63.6		
	1997			47.1	52.9		
	1998			82.4	17.6		

(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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	75						
<b>Net Profit Margin</b>	1996	21.0	4.2	-1.1	4.4	3.4	...
	1997	24.5	2.9	-3.4	4.4	2.1	...
	1998	39.7	4.0	-2.2	7.5	...	...
<b>Pretax Profit Margin</b>	1996	26.6	5.4	-1.0	5.7	4.5	...
	1997	24.4	3.2	-3.4	3.2	3.1	...
	1998	51.7	3.8	-2.2	7.9	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	28.1	14.5	-1.3	15.0	12.0	...
	1997	32.0	9.8	-8.1	9.8	9.1	...
	1998	38.4	8.1	-4.4	11.5	...	...
<b>Return on Equity</b>	1996	47.2	14.8	-2.6	15.6	13.5	...
	1997	35.2	15.0	-1.4	14.4	21.0	...
	1998	...	12.0	...	11.5	...	...
<b>Liabilities to Assets</b>	1996	0.22	0.69	0.94	0.75	0.61	...
	1997	0.30	0.67	0.99	0.67	0.67	...
	1998	0.32	0.69	1.05	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>			
	1996-97	0.3		...			
	1997-98	1.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	69.4		30.6			
	1997	66.7		33.3			
	1998	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: 9111 Hotels and Motor Hotels

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	2,168						
Net Profit Margin	1996	5.7	1.1	-4.0	0.2	1.9	1.9
	1997	6.2	1.5	-3.2	0.3	2.4	1.5
	1998	6.9	2.4	-1.6	1.5	2.9	2.4
Pretax Profit Margin	1996	7.0	1.3	-3.9	0.4	2.3	2.2
	1997	7.3	1.8	-3.0	0.6	2.9	2.0
	1998	8.5	2.8	-1.3	2.1	3.4	3.0
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	6.8	1.2	-3.6	0.3	2.3	2.3
	1997	6.8	1.7	-2.4	0.3	3.0	2.0
	1998	8.7	3.0	-1.3	1.2	3.9	3.1
Return on Equity	1996	21.1	7.4	-1.8	3.8	10.4	7.5
	1997	22.0	8.8	-0.5	4.8	11.5	6.9
	1998	26.0	11.5	1.7	7.2	13.0	8.9
Liabilities to Assets	1996	0.57	0.86	1.05	0.87	0.84	0.89
	1997	0.58	0.86	1.05	0.90	0.83	0.87
	1998	0.59	0.85	1.02	0.92	0.82	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				2.7	4.5	
	1997-98				4.2	4.1	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				59.3	40.7	
	1997				62.1	37.9	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	1,812						
<b>Net Profit Margin</b>	1996	8.2	1.7	-4.2	1.5	2.2	2.3
	1997	9.1	2.6	-2.9	2.2	3.3	2.3
	1998	10.7	3.4	-2.8	2.7	4.7	...
<b>Pretax Profit Margin</b>	1996	10.0	2.1	-3.9	1.7	2.9	2.4
	1997	10.8	3.3	-2.8	2.8	4.2	3.1
	1998	12.7	4.0	-2.1	3.1	6.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	6.6	1.4	-2.2	1.0	2.8	2.5
	1997	6.5	1.9	-1.5	1.3	3.7	3.5
	1998	8.1	2.5	-1.0	1.7	4.7	...
<b>Return on Equity</b>	1996	21.3	7.6	-2.8	5.8	10.0	9.2
	1997	22.6	8.4	-0.6	7.2	10.6	8.8
	1998	27.1	10.4	1.0	9.1	12.6	...
<b>Liabilities to Assets</b>	1996	0.60	0.87	1.02	0.90	0.80	0.80
	1997	0.57	0.87	1.01	0.90	0.76	0.85
	1998	0.59	0.87	1.01	0.91	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	1996-97			2.8	-1.7		
	1997-98			4.3	-5.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			60.9	39.1		
	1997			64.3	35.7		
	1998			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	212						
<b>Net Profit Margin</b>	1996	6.2	1.2	-5.4	0.4	3.8	...
	1997	8.0	1.5	-4.5	1.2	2.6	...
	1998	11.2	3.4	-2.2	3.0	5.6	...
<b>Pretax Profit Margin</b>	1996	6.7	1.4	-5.4	0.5	4.8	...
	1997	9.6	1.8	-4.2	1.6	2.7	...
	1998	14.2	4.1	-1.7	3.4	5.6	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	7.1	1.1	-3.2	0.2	5.4	...
	1997	6.3	1.6	-3.2	0.7	5.4	...
	1998	9.3	2.4	-1.1	1.8	6.8	...
<b>Return on Equity</b>	1996	18.4	7.8	-1.2	6.3	9.0	...
	1997	17.5	7.1	-2.8	4.9	12.7	...
	1998	17.3	7.7	-2.2	4.5	13.3	...
<b>Liabilities to Assets</b>	1996	0.54	0.85	1.04	0.91	0.67	...
	1997	0.48	0.84	1.04	0.88	0.73	...
	1998	0.48	0.79	1.01	0.85	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>	1996-97				2.7	...	
	1997-98				3.7	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				58.1	41.9	
	1997				59.0	41.0	
	1998				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: 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 (1997):	105						
<b>Net Profit Margin</b>	1996	6.0	0.2	-10.0	-1.3	0.9	...
	1997	6.2	0.8	-10.0	-0.1	2.1	...
	1998	5.2	1.1	-10.4	1.0	2.4	...
<b>Pretax Profit Margin</b>	1996	7.5	0.5	-10.0	-1.0	1.2	...
	1997	7.0	1.1	-10.0	0.4	2.9	...
	1998	7.7	1.3	-10.4	1.0	2.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	5.8	0.4	-5.7	-1.0	2.6	...
	1997	6.3	0.5	-4.3	0.0	3.7	...
	1998	5.4	0.8	-5.0	0.8	4.2	...
<b>Return on Equity</b>	1996	22.8	8.7	-4.0	8.1	10.1	...
	1997	36.8	6.9	-0.7	5.3	15.2	...
	1998	33.4	13.0	-1.9	13.0	...	...
<b>Liabilities to Assets</b>	1996	0.74	0.96	1.18	1.00	0.87	...
	1997	0.81	1.02	1.21	1.03	0.95	...
	1998	0.79	0.99	1.17	0.99	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>			
	1996-97	0.6		...			
	1997-98	3.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	52.3		47.7			
	1997	55.2		44.8			
	1998	55.7		44.3			

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



## SICE: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	248						
Net Profit Margin	1996	7.0	1.7	-3.5	1.8	1.3	...
	1997	8.2	1.8	-3.4	1.9	1.2	...
	1998	9.5	2.0	-2.7	2.0	2.0	...
Pretax Profit Margin	1996	8.8	2.0	-3.0	2.1	1.6	...
	1997	9.2	2.4	-3.3	2.5	1.6	...
	1998	11.4	2.8	-2.4	2.9	2.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	8.8	1.2	-2.8	1.1	1.3	...
	1997	9.0	1.4	-2.1	1.5	1.1	...
	1998	9.4	1.6	-2.3	1.2	3.3	...
Return on Equity	1996	32.5	11.8	-0.1	13.2	9.7	...
	1997	37.3	17.0	0.0	13.7	19.0	...
	1998	35.8	12.5	-5.3	9.3	21.5	...
Liabilities to Assets	1996	0.67	0.94	1.08	0.94	0.92	...
	1997	0.71	0.94	1.07	0.94	0.93	...
	1998	0.63	0.92	1.05	0.95	0.88	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1996-97		6.6			5.3		
1997-98		3.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
1996					62.4	37.6	
1997					59.1	40.9	
1998					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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	704						
<b>Net Profit Margin</b>	1996	11.9	2.9	-2.6	2.8	3.8	...
	1997	12.0	4.1	-1.9	3.6	5.7	...
	1998	12.5	5.0	-1.8	4.9	5.1	...
<b>Pretax Profit Margin</b>	1996	13.9	3.5	-2.4	3.1	5.9	...
	1997	14.0	4.8	-1.8	4.3	7.5	...
	1998	15.1	6.5	-1.5	6.5	6.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	7.8	1.9	-1.4	1.7	5.1	...
	1997	7.9	2.3	-1.0	1.9	5.7	...
	1998	8.6	3.4	-1.0	3.1	6.1	...
<b>Return on Equity</b>	1996	20.8	7.9	0.3	7.6	9.0	...
	1997	21.9	8.5	0.6	7.9	10.9	...
	1998	23.9	10.7	2.5	10.7	10.5	...
<b>Liabilities to Assets</b>	1996	0.49	0.83	1.02	0.85	0.66	...
	1997	0.53	0.84	1.02	0.87	0.66	...
	1998	0.50	0.82	1.02	0.85	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>			
	1996-97		2.6	...			
	1997-98		7.9	...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>	<b>Loss</b>			
	1996		66.0	34.0			
	1997		68.2	31.8			
	1998		70.2	29.8			

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

## SICE: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	599						
Net Profit Margin	1996	6.9	1.0	-7.8	-0.4	2.8	...
	1997	7.6	1.0	-6.9	-0.2	2.9	...
	1998	9.0	2.9	-4.8	1.7	4.2	...
Pretax Profit Margin	1996	8.1	1.2	-7.4	-0.3	4.2	...
	1997	8.7	1.3	-6.6	0.7	3.5	...
	1998	10.9	3.4	-4.4	2.4	5.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	8.4	1.1	-5.8	-0.2	5.7	...
	1997	9.5	1.1	-5.5	0.4	4.6	...
	1998	10.7	2.6	-2.8	1.4	5.4	...
Return on Equity	1996	19.7	5.9	-6.0	2.5	13.8	...
	1997	22.7	8.4	-3.0	7.1	12.3	...
	1998	27.5	11.9	0.0	10.5	15.0	...
Liabilities to Assets	1996	0.49	0.82	1.07	0.87	0.72	...
	1997	0.49	0.82	1.07	0.88	0.69	...
	1998	0.45	0.78	1.03	0.83	0.67	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1996-97		5.6			...		
1997-98		17.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
1996					54.5	45.5	
1997					55.7	44.3	
1998					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: 9149 Other Recreation and Vacation Camps

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	190						
Net Profit Margin	1996	7.2	2.2	-3.8	1.5	3.7	...
	1997	7.6	1.6	-4.5	1.3	3.2	...
	1998	9.2	2.2	-8.0	1.1	3.1	...
Pretax Profit Margin	1996	8.4	2.7	-3.8	1.6	4.9	...
	1997	9.1	2.1	-3.7	1.5	3.8	...
	1998	10.9	3.4	-8.0	1.9	3.9	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	11.6	1.2	-2.0	0.7	5.7	...
	1997	12.1	1.7	-3.9	0.7	7.6	...
	1998	13.6	2.9	-2.9	1.5	7.1	...
Return on Equity	1996	24.1	9.3	-0.2	6.4	9.9	...
	1997	27.3	8.6	-1.7	6.5	13.9	...
	1998	38.2	18.2	0.6	18.2	20.1	...
Liabilities to Assets	1996	0.55	0.89	1.11	0.99	0.74	...
	1997	0.51	0.79	1.10	0.87	0.65	...
	1998	0.44	0.81	1.07	0.90	0.72	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	5.7			...		
	1997-98	11.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	62.6		37.4			
	1997	62.3		37.7			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	9,205						
Net Profit Margin	1996	2.8	-0.3	-5.1	-1.6	0.7	0.4
	1997	3.0	-0.1	-4.8	-1.4	0.9	1.0
	1998	3.6	0.6	-3.4	-0.7	1.4	1.8
Pretax Profit Margin	1996	3.3	-0.2	-4.9	-1.5	0.9	0.6
	1997	3.5	0.1	-4.5	-1.2	1.1	1.2
	1998	4.2	0.8	-3.2	-0.6	1.7	2.3
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.3	-0.7	-14.2	-3.8	3.0	2.1
	1997	9.7	0.2	-13.5	-2.9	3.4	3.9
	1998	12.3	2.1	-9.8	-1.3	5.5	4.5
Return on Equity	1996	29.2	8.3	-5.3	3.2	13.1	7.8
	1997	30.0	10.0	-3.8	5.5	13.6	10.6
	1998	38.9	14.9	1.3	9.3	18.8	10.4
Liabilities to Assets	1996	0.61	0.94	1.18	1.00	0.84	0.78
	1997	0.63	0.96	1.20	1.02	0.85	0.77
	1998	0.62	0.94	1.18	1.02	0.85	0.72
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				0.7	-2.0	
	1997-98				3.8	3.3	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				48.8	51.2	
	1997				50.8	49.2	
	1998				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: 9212 Restaurants, Unlicensed (Including Drive-Ins)

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	5,718						
<b>Net Profit Margin</b>	1996	2.7	-0.4	-5.0	-1.3	0.7	1.0
	1997	2.9	0.1	-4.6	-1.1	1.0	1.2
	1998	3.6	0.5	-3.7	-0.6	1.6	1.1
<b>Pretax Profit Margin</b>	1996	3.1	-0.3	-4.8	-1.2	0.9	1.3
	1997	3.4	0.2	-4.3	-1.0	1.2	1.5
	1998	4.2	0.7	-3.3	-0.4	1.8	1.5
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.4	-1.0	-14.3	-3.2	2.6	4.4
	1997	9.3	0.5	-11.8	-2.3	3.9	5.4
	1998	12.1	1.6	-10.1	-1.3	5.9	4.6
<b>Return on Equity</b>	1996	25.8	8.3	-6.8	5.6	12.0	9.7
	1997	29.5	10.0	-3.6	7.0	14.0	15.3
	1998	38.1	13.9	-1.3	10.1	16.5	14.2
<b>Liabilities to Assets</b>	1996	0.63	0.95	1.18	1.00	0.83	0.67
	1997	0.63	0.96	1.18	1.02	0.84	0.75
	1998	0.63	0.94	1.16	1.00	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>			
	1996-97	1.6		2.3			
	1997-98	4.7		3.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	48.1		51.9			
	1997	51.7		48.3			
	1998	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: 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 (1997):	4,742						
Net Profit Margin	1996	2.8	-0.4	-4.4	-1.1	1.0	1.3
	1997	3.0	-0.1	-4.6	-0.8	1.4	1.0
	1998	3.7	0.6	-3.3	-0.3	1.5	1.7
Pretax Profit Margin	1996	3.3	-0.3	-4.1	-1.0	1.2	2.0
	1997	3.4	0.2	-4.3	-0.7	1.6	1.5
	1998	4.3	0.8	-3.1	0.2	1.8	2.2
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.1	-0.9	-12.3	-2.7	3.9	6.5
	1997	9.9	0.5	-11.6	-1.9	4.7	3.0
	1998	12.6	1.8	-8.9	-0.4	5.9	7.9
Return on Equity	1996	31.0	9.9	-5.3	6.3	14.8	16.7
	1997	34.2	11.9	-3.1	8.5	17.2	9.4
	1998	42.0	16.5	1.2	13.9	20.0	15.7
Liabilities to Assets	1996	0.63	0.98	1.19	1.02	0.82	0.78
	1997	0.68	0.99	1.19	1.03	0.84	0.81
	1998	0.67	0.97	1.17	1.02	0.85	0.70
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					1996-97	4.2	14.7
					1997-98	8.0	8.8
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	48.4	51.6
					1997	51.0	49.0
					1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,114						
<b>Net Profit Margin</b>	1996	3.8	0.4	-3.3	-0.2	0.7	0.7
	1997	4.5	0.7	-2.9	0.3	1.4	1.0
	1998	4.7	0.9	-2.6	0.5	1.8	2.7
<b>Pretax Profit Margin</b>	1996	4.4	0.5	-3.1	0.2	0.9	1.1
	1997	5.5	1.0	-2.6	0.5	1.7	1.3
	1998	5.8	1.1	-2.5	0.7	2.0	3.0
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.3	1.4	-11.3	-0.1	3.8	8.3
	1997	16.5	2.4	-10.3	1.0	5.4	5.0
	1998	18.1	3.2	-9.0	1.5	9.0	8.5
<b>Return on Equity</b>	1996	31.9	8.9	-4.8	6.9	13.2	21.9
	1997	34.7	14.3	-3.3	10.4	19.0	15.9
	1998	43.9	16.4	-1.3	12.3	20.0	20.5
<b>Liabilities to Assets</b>	1996	0.52	0.88	1.15	0.96	0.77	0.64
	1997	0.53	0.89	1.12	0.94	0.79	0.75
	1998	0.55	0.85	1.10	0.91	0.73	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>			
	1996-97	4.3		-2.4			
	1997-98	6.8		9.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	55.6		44.4			
	1997	58.0		42.0			
	1998	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: 9221 Taverns, Bars and Night Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	2,512						
Net Profit Margin	1996	4.6	0.6	-3.8	0.3	1.3	...
	1997	4.6	0.8	-4.2	-0.2	1.2	2.3
	1998	5.2	1.2	-2.7	0.8	1.7	3.1
Pretax Profit Margin	1996	5.6	0.8	-3.6	0.5	1.6	...
	1997	5.6	0.9	-4.0	0.4	1.5	2.8
	1998	6.4	1.5	-2.5	1.1	2.1	4.1
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.5	1.6	-8.5	0.5	3.4	...
	1997	12.5	1.7	-9.1	0.2	3.7	3.5
	1998	14.8	3.2	-6.4	1.8	5.4	11.9
Return on Equity	1996	31.1	10.5	-3.2	8.6	13.4	...
	1997	31.8	11.4	-3.2	8.8	14.5	...
	1998	39.2	14.6	1.2	12.2	16.9	...
Liabilities to Assets	1996	0.51	0.84	1.08	0.88	0.78	...
	1997	0.50	0.86	1.08	0.90	0.79	0.86
	1998	0.48	0.82	1.05	0.85	0.76	0.99
		<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							
	1996-97				0.2	-5.3	
	1997-98				3.6	8.5	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<u>Profit</u>	<u>Loss</u>	
	1996				55.6	44.4	
	1997				56.1	43.9	
	1998				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: 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 (1997):	2,083						
<b>Net Profit Margin</b>	1996	16.8	3.5	-2.0	3.6	2.7	2.0
	1997	16.7	3.7	-2.0	4.0	2.8	2.7
	1998	19.1	5.8	-1.3	6.3	4.1	2.2
<b>Pretax Profit Margin</b>	1996	21.4	4.9	-1.6	5.4	3.0	2.5
	1997	21.6	5.4	-1.7	6.2	3.4	3.4
	1998	24.7	7.9	-0.9	8.6	5.6	3.0
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	30.8	7.3	-4.9	7.4	7.1	6.3
	1997	33.3	7.9	-4.8	8.0	7.8	5.4
	1998	44.4	12.8	-2.4	13.5	10.8	11.5
<b>Return on Equity</b>	1996	41.9	17.6	-2.0	17.5	19.1	23.1
	1997	45.2	19.8	0.3	18.0	26.2	15.9
	1998	49.6	23.4	3.7	23.0	23.8	21.5
<b>Liabilities to Assets</b>	1996	0.31	0.64	0.98	0.63	0.75	0.81
	1997	0.32	0.67	0.98	0.65	0.75	0.72
	1998	0.29	0.62	0.95	0.58	0.76	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>			
	1996-97	9.5		6.6			
	1997-98	9.4		14.1			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	66.7		33.3			
	1997	66.2		33.8			
	1998	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: 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 (1997):	222						
<b>Net Profit Margin</b>	1996	9.9	2.5	-3.0	2.8	1.6	0.9
	1997	10.4	2.2	-2.0	2.6	1.6	2.9
	1998	10.7	1.2	-2.6	2.8	0.5	7.6
<b>Pretax Profit Margin</b>	1996	12.6	3.1	-2.8	3.9	2.4	1.8
	1997	14.2	3.4	-1.8	4.0	2.0	3.8
	1998	13.5	2.1	-1.7	5.3	0.8	7.6
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	19.3	3.9	-5.8	3.6	4.3	3.9
	1997	21.0	3.5	-3.7	4.0	3.4	10.5
	1998	22.9	3.5	-3.6	4.7	2.8	3.0
<b>Return on Equity</b>	1996	32.7	8.8	-5.4	5.0	15.2	11.7
	1997	36.9	10.7	0.4	13.1	9.8	18.6
	1998	50.9	14.3	-5.8	19.2	12.1	8.4
<b>Liabilities to Assets</b>	1996	0.45	0.87	1.05	0.88	0.82	0.83
	1997	0.38	0.79	1.03	0.79	0.80	0.76
	1998	0.54	0.79	0.99	0.71	0.89	0.78
<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>	1996-97			15.1			-2.5
	1997-98			13.8			-6.2
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			63.2			36.8
	1997			66.9			33.1
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	230						
Net Profit Margin	1996	12.7	3.3	-1.8	2.8	4.4	1.1
	1997	12.8	3.1	-3.1	3.0	3.4	...
	1998	15.7	5.3	-1.4	5.3	4.8	...
Pretax Profit Margin	1996	17.7	3.7	-1.8	2.8	5.6	1.4
	1997	16.7	3.7	-2.7	3.1	4.6	...
	1998	19.5	6.4	-1.4	6.2	6.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	25.9	6.2	-3.3	5.8	7.3	2.2
	1997	24.7	5.7	-5.0	4.5	6.5	...
	1998	31.8	12.0	-3.1	11.2	13.5	...
Return on Equity	1996	33.6	14.7	1.9	9.8	18.4	...
	1997	43.4	15.9	0.3	12.0	28.6	...
	1998	49.3	22.2	4.7	22.2	24.2	...
Liabilities to Assets	1996	0.40	0.68	0.98	0.67	0.82	0.76
	1997	0.37	0.68	0.96	0.64	0.78	...
	1998	0.36	0.62	0.96	0.62	0.60	...
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million			Firms with revenue between \$5 million and \$25 million		
	1996-97	14.5			8.1		
	1997-98	3.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1996	65.2			34.8		
	1997	64.8			35.2		
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	228						
<b>Net Profit Margin</b>	1996	12.7	2.6	-2.2	2.6	3.1	...
	1997	12.8	2.6	-2.4	1.7	4.3	...
	1998	15.7	4.5	-2.8	4.5	5.4	...
<b>Pretax Profit Margin</b>	1996	15.8	2.8	-2.2	2.9	2.8	...
	1997	15.9	3.7	-2.4	1.7	5.5	...
	1998	19.8	6.2	-2.6	6.2	6.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	20.3	4.9	-3.8	4.9	4.7	...
	1997	22.4	6.0	-4.5	4.1	8.6	...
	1998	30.1	7.8	-3.7	7.1	11.0	...
<b>Return on Equity</b>	1996	41.2	13.5	-2.2	15.0	13.5	...
	1997	36.7	14.0	-3.4	14.0	12.4	...
	1998	50.0	24.0	0.8	25.0	21.4	...
<b>Liabilities to Assets</b>	1996	0.43	0.72	0.95	0.73	0.71	...
	1997	0.40	0.73	1.00	0.70	0.77	...
	1998	0.33	0.72	1.01	0.72	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>	1996-97	0.7			...		
	1997-98	10.6			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				65.8	34.2	
	1997				63.0	37.0	
	1998				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: 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 (1997):	189						
<b>Net Profit Margin</b>	1996	9.5	2.9	-1.9	2.2	3.6	...
	1997	12.3	4.2	-1.8	3.8	5.3	...
	1998	14.5	4.3	-1.4	3.7	5.7	...
<b>Pretax Profit Margin</b>	1996	11.2	3.3	-1.9	3.0	3.9	...
	1997	14.8	5.4	-1.6	5.4	6.1	...
	1998	18.7	5.5	-1.2	4.3	7.2	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	25.8	6.0	-4.7	5.1	7.9	...
	1997	32.5	10.5	-4.1	10.3	12.9	...
	1998	34.0	9.8	-2.6	9.2	11.1	...
<b>Return on Equity</b>	1996	34.4	17.5	0.2	16.6	21.4	...
	1997	43.8	22.9	1.1	22.1	30.1	...
	1998	47.0	25.0	2.8	22.7	31.9	...
<b>Liabilities to Assets</b>	1996	0.41	0.66	0.94	0.69	0.63	...
	1997	0.33	0.60	0.91	0.61	0.54	...
	1998	0.38	0.62	0.93	0.62	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>			
	1996-97	8.3		...			
	1997-98	6.5		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	63.3		36.7			
	1997	70.4		29.6			
	1998	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: 9621 Regular Motion Picture Theatres

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	197						
Net Profit Margin	1996	6.4	1.3	-4.2	-0.2	2.5	...
	1997	5.8	1.1	-2.4	0.7	1.3	...
	1998	10.4	3.6	-0.7	3.6	3.5	...
Pretax Profit Margin	1996	8.7	1.8	-3.5	0.5	3.1	...
	1997	6.9	1.2	-2.3	0.8	1.7	...
	1998	12.4	4.2	-0.6	4.2	4.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.1	2.1	-4.1	0.2	4.0	...
	1997	8.3	1.4	-3.8	1.2	2.1	...
	1998	16.7	5.3	-0.8	5.9	4.7	...
Return on Equity	1996	19.0	6.5	-2.1	4.1	10.2	...
	1997	20.5	7.6	-1.2	4.2	8.9	...
	1998	32.5	11.5	3.0	10.0	12.8	...
Liabilities to Assets	1996	0.47	0.79	1.02	0.83	0.71	...
	1997	0.54	0.79	1.05	0.80	0.79	...
	1998	0.48	0.74	1.01	0.76	0.73	...
					Firms with revenue between		
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1996-97			12.8		...	
	1997-98			19.5		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				64.5	35.5	
	1997				59.7	40.3	
	1998				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: 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
Number of firms (1997):	19	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1996	4.8	0.2	-4.1	0.5	...	...
	1997	5.7	0.8	-2.6	0.2	...	...
	1998	5.3	-0.4	-5.2	-0.9	...	...
Pretax Profit Margin	1996	4.8	0.5	-4.1	0.5	...	...
	1997	5.8	1.4	-2.8	0.9	...	...
	1998	9.5	-0.9	-5.2	-1.3	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	5.9	0.5	-3.7	0.5	...	...
	1997	11.3	2.4	-5.2	2.0	...	...
	1998	6.0	-0.2	-5.6	-0.5	...	...
Return on Equity	1996	...	0.4	...	0.5	...	...
	1997	...	7.4	...	7.4	...	...
	1998	...	-0.5	...	-1.3	...	...
Liabilities to Assets	1996	0.33	0.60	1.02	0.60	...	...
	1997	0.21	0.68	1.14	0.64	...	...
	1998	0.49	0.58	0.96	0.53	...	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1996-97				15.4			...
1997-98				-11.6			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1996				52.4	47.6		
1997				57.9	42.1		
1998				43.8	56.3		

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



## SICE: 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 (1997):	952						
Net Profit Margin	1996	20.4	4.7	-1.8	5.0	3.7	...
	1997	21.1	5.1	-1.4	5.5	4.3	1.2
	1998	24.4	8.7	-1.1	9.4	5.1	...
Pretax Profit Margin	1996	27.4	6.5	-1.6	7.4	4.3	...
	1997	27.6	7.2	-1.0	7.8	5.4	1.9
	1998	31.5	12.5	-0.4	14.2	6.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	36.6	10.9	-4.1	11.0	9.7	...
	1997	35.3	11.2	-3.3	10.9	12.4	12.8
	1998	44.5	16.1	-2.0	16.7	14.3	...
Return on Equity	1996	46.0	18.9	2.8	19.0	18.4	...
	1997	44.9	20.0	1.9	17.8	25.4	34.6
	1998	49.4	20.8	5.3	19.6	24.5	...
Liabilities to Assets	1996	0.23	0.55	0.93	0.52	0.68	...
	1997	0.24	0.55	0.94	0.50	0.72	0.72
	1998	0.22	0.47	0.86	0.44	0.68	...
<b>Firms with revenue between</b>							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year							
				2.3	...		
				4.9	-13.9		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
				68.0	32.0		
				70.2	29.8		
				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	331						
Net Profit Margin	1996	11.4	2.5	-1.3	2.8	1.8	...
	1997	13.5	3.6	-1.2	3.1	5.1	...
	1998	15.0	4.9	-1.1	5.0	4.3	...
Pretax Profit Margin	1996	16.8	3.3	-0.9	3.5	2.4	...
	1997	16.1	4.8	-0.4	4.3	6.7	...
	1998	20.0	6.2	-0.5	6.5	5.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	33.3	9.1	-5.6	9.3	7.5	...
	1997	36.6	11.5	-2.1	10.4	15.8	...
	1998	43.0	16.1	-2.7	16.3	15.6	...
Return on Equity	1996	51.8	25.0	5.7	23.5	32.1	...
	1997	50.0	22.9	6.4	22.6	25.7	...
	1998	55.6	31.0	10.8	34.7	26.1	...
Liabilities to Assets	1996	0.32	0.71	1.02	0.70	0.78	...
	1997	0.37	0.76	1.01	0.78	0.75	...
	1998	0.28	0.58	0.99	0.62	0.60	...
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1996-97			4.5		19.6	
	1997-98			9.3		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			68.3	31.7		
	1997			73.2	26.8		
	1998			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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	52						
<b>Net Profit Margin</b>	1996	9.5	0.3	-10.5	-3.9	2.6	...
	1997	5.1	-2.5	-15.4	-3.9	1.2	...
	1998	7.8	0.9	-10.6	-0.5	3.3	...
<b>Pretax Profit Margin</b>	1996	11.2	1.4	-9.9	-2.4	3.4	...
	1997	7.2	-1.6	-15.9	-3.6	1.7	...
	1998	9.9	1.2	-11.8	0.4	4.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.3	1.4	-31.7	-9.1	3.3	...
	1997	8.6	-1.9	-32.5	-7.9	2.9	...
	1998	11.8	1.6	-23.2	-1.2	6.9	...
<b>Return on Equity</b>	1996	35.6	8.7	-2.5	10.9	7.5	...
	1997	21.5	3.7	-12.7	-0.4	5.8	...
	1998	26.7	10.4	1.5	3.0	21.0	...
<b>Liabilities to Assets</b>	1996	0.38	0.79	1.04	0.89	0.77	...
	1997	0.37	0.68	1.03	0.78	0.62	...
	1998	0.39	0.72	1.18	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>	1996-97	2.5			...		
	1997-98	0.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				56.8	43.2	
	1997				46.2	53.8	
	1998				55.6	44.4	

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

SICE: 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 (1997):	80						
<b>Net Profit Margin</b>	1996	12.3	2.0	-4.0	2.2	1.8	...
	1997	15.0	4.2	-0.9	3.8	5.0	...
	1998	18.4	6.4	-0.4	9.8	2.5	...
<b>Pretax Profit Margin</b>	1996	15.3	3.0	-2.9	5.5	2.5	...
	1997	18.4	5.2	0.3	4.8	6.0	...
	1998	22.7	6.6	-0.3	11.1	2.4	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	18.6	6.0	-7.7	3.7	9.7	...
	1997	33.5	12.5	-0.9	14.3	11.0	...
	1998	50.0	20.6	-0.1	23.7	2.4	...
<b>Return on Equity</b>	1996	51.3	20.3	-2.9	17.5	26.7	...
	1997	63.2	33.3	9.5	19.0	45.1	...
	1998	45.3	25.4	2.5	27.7	18.8	...
<b>Liabilities to Assets</b>	1996	0.31	0.71	0.99	0.64	0.77	...
	1997	0.41	0.78	1.03	0.80	0.72	...
	1998	0.43	0.72	1.05	0.68	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>		
	1996-97	25.0			...		
	1997-98	17.9			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.1	36.9	
	1997				76.5	23.5	
	1998				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: 9643 Horse Race Tracks

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	163						
Net Profit Margin	1996	8.9	-0.7	-21.5	-1.9	2.5	...
	1997	6.7	-1.6	-17.0	-1.9	2.7	...
	1998	12.2	1.1	-12.7	2.3	0.1	...
Pretax Profit Margin	1996	10.0	-0.7	-21.5	-1.9	2.5	...
	1997	7.9	-1.8	-18.1	-2.9	3.3	...
	1998	14.4	1.1	-12.7	2.3	0.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	13.9	-0.5	-13.3	-2.1	3.3	...
	1997	8.2	-2.2	-18.1	-3.1	1.6	...
	1998	22.8	1.6	-8.6	2.9	0.0	...
Return on Equity	1996	23.9	2.1	-7.7	1.4	5.3	...
	1997	20.1	3.1	-13.7	2.7	4.8	...
	1998	27.8	8.8	-9.7	12.5	-5.4	...
Liabilities to Assets	1996	0.36	0.78	1.15	0.84	0.68	...
	1997	0.38	0.73	1.10	0.71	0.75	...
	1998	0.28	0.70	1.09	0.64	0.89	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	1.0			...		
	1997-98	3.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				48.6	51.4	
	1997				46.7	53.3	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
<b>Number of firms (1997):</b>	44						
<b>Net Profit Margin</b>	1996	7.7	0.0	-4.6	1.4	-2.3	...
	1997	2.7	-1.4	-12.7	-2.6	2.2	...
	1998	5.8	-1.2	-17.8	-8.1	...	...
<b>Pretax Profit Margin</b>	1996	10.8	0.0	-4.6	1.7	-2.3	...
	1997	3.1	-0.4	-12.7	-0.6	2.2	...
	1998	9.9	-0.3	-17.0	-3.1	3.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	20.3	0.4	-13.3	2.0	-2.6	...
	1997	4.6	-1.3	-13.4	-2.0	2.1	...
	1998	10.0	-1.4	-12.6	-5.5	2.5	...
<b>Return on Equity</b>	1996	25.8	8.7	-6.2	9.1	...	...
	1997	20.1	0.7	-16.5	-1.8	...	...
	1998	...	3.0	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.61	0.95	1.41	0.84	1.13	...
	1997	0.58	0.88	1.24	0.80	0.99	...
	1998	0.49	0.96	1.14	0.91	0.98	...
<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>	
	1996-97			-1.1		...	
	1997-98			17.8		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			50.0		50.0	
	1997			47.7		52.3	
	1998			48.0		52.0	

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



SICE: 9652 Curling Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	17						
Net Profit Margin	1996	8.0	-2.5	-11.1	-2.5	...	...
	1997	10.2	4.0	-15.4	4.0	...	...
	1998	5.6	-0.4	-9.0	-0.4	...	...
Pretax Profit Margin	1996	10.1	-2.5	-11.1	-2.5	...	...
	1997	11.4	7.0	-11.2	7.0	...	...
	1998	7.2	-0.4	-6.5	-0.4	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	7.5	-2.2	-12.3	-2.2	...	...
	1997	21.7	2.6	-12.2	2.6	...	...
	1998	7.3	-0.1	-8.2	-0.1	...	...
Return on Equity	1996	...	1.2	...	1.1	...	...
	1997	...	19.8	...	20.8	...	...
	1998	...	2.9	...	2.7	...	...
Liabilities to Assets	1996	0.20	0.72	1.04	0.72	...	...
	1997	0.12	0.63	0.90	0.63	...	...
	1998	0.08	0.45	1.03	0.37	...	...
		<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	1996-97				16.0	...	
	1997-98				-5.0	...	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
					44.4	55.6	
					58.8	41.2	
					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: 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 (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	106						
<b>Net Profit Margin</b>	1996	4.0	-3.4	-15.0	-4.1	-2.0	1.1
	1997	7.0	-0.9	-14.4	-2.8	0.7	0.6
	1998	7.1	1.9	-6.7	2.4	1.8	0.6
<b>Pretax Profit Margin</b>	1996	4.5	-2.7	-15.0	-4.2	-2.0	1.5
	1997	7.7	-0.9	-13.6	-1.7	0.7	1.0
	1998	8.7	2.2	-6.9	2.9	1.9	0.6
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	5.3	-2.8	-12.4	-4.3	-2.1	1.0
	1997	9.8	-0.6	-8.0	-1.7	1.1	0.9
	1998	11.1	1.7	-5.3	1.6	1.8	1.0
<b>Return on Equity</b>	1996	22.1	5.0	-10.4	9.6	-2.0	...
	1997	30.6	5.7	-7.8	5.9	5.5	...
	1998	27.6	7.5	-2.5	12.5	6.3	...
<b>Liabilities to Assets</b>	1996	0.43	0.77	1.07	0.76	0.83	1.00
	1997	0.29	0.73	1.08	0.69	0.74	0.99
	1998	0.41	0.78	1.14	0.72	0.88	0.97
		<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>	1996-97				1.7	7.2	
	1997-98				6.6	2.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<u>Profit</u>	<u>Loss</u>	
	1996				39.8	60.2	
	1997				49.1	50.9	
	1998				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: 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 (1997):	433						
<b>Net Profit Margin</b>	1996	6.3	0.8	-6.6	0.6	1.3	...
	1997	6.7	1.2	-3.5	1.1	1.7	...
	1998	9.3	3.2	-1.9	3.0	3.3	...
<b>Pretax Profit Margin</b>	1996	7.2	1.0	-6.3	0.6	1.9	...
	1997	7.6	1.5	-3.4	1.1	2.1	...
	1998	10.6	3.6	-1.6	3.5	3.9	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	7.3	1.0	-3.7	0.4	2.2	...
	1997	6.6	1.4	-3.0	0.8	2.4	...
	1998	9.5	2.9	-1.4	1.7	5.1	...
<b>Return on Equity</b>	1996	21.2	6.3	-2.0	4.9	10.1	...
	1997	21.8	6.8	-1.6	5.0	9.2	...
	1998	28.9	12.0	1.4	10.2	14.4	...
<b>Liabilities to Assets</b>	1996	0.62	0.93	1.07	0.96	0.86	...
	1997	0.65	0.92	1.07	0.96	0.85	...
	1998	0.61	0.92	1.10	0.95	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>			
	1996-97	1.2		2.1			
	1997-98	10.9		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	56.5		43.5			
	1997	61.2		38.8			
	1998	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: 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 (1997):	250						
<b>Net Profit Margin</b>	1996	8.7	1.0	-1.1	0.3	1.4	0.2
	1997	6.5	0.6	-1.9	0.7	0.5	0.6
	1998	8.9	2.0	-0.6	2.7	1.9	0.9
<b>Pretax Profit Margin</b>	1996	11.2	1.4	-0.9	0.3	1.9	0.3
	1997	8.1	0.8	-1.9	1.3	0.7	1.3
	1998	11.6	2.7	-0.6	3.6	2.4	1.9
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	20.7	4.7	-3.2	2.3	6.6	0.6
	1997	16.7	2.3	-6.0	1.8	2.7	0.7
	1998	24.2	6.5	-2.7	4.2	7.2	6.1
<b>Return on Equity</b>	1996	38.5	15.3	-3.0	12.8	15.8	7.0
	1997	33.9	11.3	-1.5	12.4	11.1	...
	1998	43.5	18.5	-0.2	11.7	19.6	...
<b>Liabilities to Assets</b>	1996	0.40	0.73	0.96	0.81	0.68	0.78
	1997	0.47	0.82	1.01	0.88	0.77	0.94
	1998	0.43	0.79	1.02	0.84	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>		
	1996-97	0.0			22.5		
	1997-98	3.8			-15.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				63.4	36.6	
	1997				58.0	42.0	
	1998				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: 9691 Bowling Alleys and Billiard Parlours

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	800						
Net Profit Margin	1996	5.3	-0.1	-7.0	-0.6	1.2	...
	1997	5.2	0.2	-7.3	-0.6	1.0	...
	1998	5.6	0.3	-7.5	-0.8	1.8	...
Pretax Profit Margin	1996	6.8	0.3	-6.7	-0.5	1.5	...
	1997	6.5	0.4	-6.9	-0.3	1.2	...
	1998	6.9	0.4	-7.1	-0.7	2.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	7.7	0.3	-7.0	-0.5	1.6	...
	1997	8.3	0.3	-7.7	-0.4	1.7	...
	1998	8.1	0.4	-6.3	-0.7	2.5	...
Return on Equity	1996	24.2	5.7	-6.3	4.1	9.7	...
	1997	23.8	6.1	-6.8	4.2	10.1	...
	1998	28.1	7.1	-9.0	5.7	9.4	...
Liabilities to Assets	1996	0.60	0.89	1.11	0.94	0.77	...
	1997	0.59	0.88	1.11	0.92	0.80	...
	1998	0.58	0.87	1.08	0.92	0.75	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				0.6	...	
	1997-98				0.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				50.6	49.4	
	1997				51.6	48.4	
	1998				51.6	48.4	

(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: 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 (1997):	103						
Net Profit Margin	1996	6.6	1.5	-4.9	1.5	1.6	...
	1997	6.4	2.0	-10.0	-1.3	3.1	...
	1998	6.9	1.8	-6.1	0.6	3.8	...
Pretax Profit Margin	1996	8.3	1.5	-4.5	1.5	1.8	...
	1997	8.9	2.7	-8.5	-0.7	4.0	...
	1998	7.5	2.5	-6.1	1.0	4.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	10.7	2.2	-3.5	1.6	2.9	...
	1997	11.8	2.9	-8.0	-0.5	6.0	...
	1998	10.4	1.3	-9.7	0.7	5.5	...
Return on Equity	1996	23.5	4.7	-2.6	3.5	8.3	...
	1997	25.3	8.3	-3.0	5.0	9.8	...
	1998	31.4	14.9	0.2	17.0	12.9	...
Liabilities to Assets	1996	0.46	0.72	0.98	0.78	0.65	...
	1997	0.48	0.74	1.10	0.87	0.66	...
	1998	0.58	0.88	1.16	0.97	0.62	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97			4.1	...		
	1997-98			4.6	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996			61.5	38.5		
	1997			55.1	44.9		
	1998			56.5	43.5		

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

## SICE: 9693 Dance Halls, Studios and Schools

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	124						
Net Profit Margin	1996	4.6	0.6	-3.8	0.4	1.5	...
	1997	6.3	0.2	-3.4	-0.5	0.9	...
	1998	5.8	0.4	-4.8	0.4	...	...
Pretax Profit Margin	1996	5.9	0.5	-4.1	0.4	1.8	...
	1997	7.3	0.6	-2.6	0.3	1.1	...
	1998	7.3	0.4	-4.9	0.4	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	20.3	2.8	-11.9	2.5	10.8	...
	1997	16.1	1.0	-13.9	0.3	6.0	...
	1998	15.3	1.7	-13.6	1.6	...	...
Return on Equity	1996	47.3	20.5	-10.8	15.2	...	...
	1997	36.0	14.3	-5.6	14.8	6.5	...
	1998	56.4	12.4	-6.0	12.7	...	...
Liabilities to Assets	1996	0.61	0.86	1.15	0.86	0.70	...
	1997	0.62	0.85	1.14	0.87	0.69	...
	1998	0.55	0.90	1.08	0.93	...	...
<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	1996-97	3.0			...		
	1997-98	8.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				53.2	46.8	
	1997				55.6	44.4	
	1998				55.3	44.7	

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

## SICE: 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 (1997):	271						
<b>Net Profit Margin</b>	1996	6.7	-0.7	-12.7	-2.2	0.9	...
	1997	6.7	0.4	-8.5	-1.6	3.0	...
	1998	7.2	-0.8	-9.8	-2.7	1.7	...
<b>Pretax Profit Margin</b>	1996	8.1	-0.7	-12.8	-2.2	0.9	...
	1997	7.5	0.5	-8.3	-1.2	3.2	...
	1998	8.0	-0.3	-9.4	-1.4	2.1	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	9.8	-1.3	-13.5	-4.0	3.0	...
	1997	11.8	0.4	-8.4	-1.4	5.6	...
	1998	9.3	-0.8	-11.8	-1.8	3.2	...
<b>Return on Equity</b>	1996	23.6	4.6	-11.4	2.9	5.6	...
	1997	26.0	6.4	-10.0	1.6	10.4	...
	1998	28.4	7.3	-8.4	6.3	10.3	...
<b>Liabilities to Assets</b>	1996	0.43	0.76	1.09	0.82	0.65	...
	1997	0.47	0.79	1.06	0.90	0.63	...
	1998	0.48	0.83	1.08	0.85	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>			
	1996-97	-2.8		...			
	1997-98	6.5		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			46.8	53.2		
	1997			52.7	47.3		
	1998			49.4	50.6		

(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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	...						
Net Profit Margin	1996	6.4	-0.2	-6.3	-0.8	...	...
	1997	...	-2.5	...	-2.5	...	...
	1998	12.6	4.4	-6.2	4.2	...	...
Pretax Profit Margin	1996	...	1.0	...	-0.2	...	...
	1997	...	-2.5	...	-2.5	...	...
	1998	21.2	7.5	-13.3	8.2	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.5	-0.1	-18.2	-0.6	...	...
	1997	...	-2.0	...	-2.0	...	...
	1998	16.8	4.8	-11.8	4.5	...	...
Return on Equity	1996	...	4.8	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	11.2	...	5.7	...	...
Liabilities to Assets	1996	...	0.63	...	0.69	...	...
	1997	...	0.80	...	0.80	...	...
	1998	0.17	0.70	1.05	0.64	...	...
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year	1996-97				-18.0	...	
	1997-98				9.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1996				58.3	41.7	
	1997				36.4	63.6	
	1998				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: 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 (1997):	33						
Net Profit Margin	1996	8.3	2.0	-3.1	1.5	2.0	...
	1997	10.7	1.5	-3.2	2.7	1.0	...
	1998	5.8	1.3	-7.6	1.3	2.1	...
Pretax Profit Margin	1996	10.4	2.3	-3.1	1.6	2.3	...
	1997	12.1	1.6	-3.2	3.1	1.1	...
	1998	7.1	1.7	-5.3	1.4	2.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.4	3.9	-2.6	3.3	7.2	...
	1997	14.2	2.5	-4.6	4.9	1.2	...
	1998	10.0	3.8	-7.8	3.6	5.7	...
Return on Equity	1996	...	3.0	...	...	6.4	...
	1997	16.3	5.6	-1.7	9.9	2.7	...
	1998	...	7.7	...	5.9	...	...
Liabilities to Assets	1996	0.62	0.81	1.11	0.92	0.79	...
	1997	0.63	0.83	1.27	0.93	0.68	...
	1998	0.64	0.76	1.09	0.82	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>		
	1996-97	3.8			...		
	1997-98	13.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				69.2	30.8	
	1997				66.7	33.3	
	1998				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: 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 (1997):	724						
Net Profit Margin	1996	6.7	-0.6	-8.9	-1.1	0.4	...
	1997	8.2	0.9	-8.5	0.3	2.3	...
	1998	9.8	2.3	-4.8	2.0	2.7	...
Pretax Profit Margin	1996	8.1	-0.2	-9.0	-0.9	0.4	...
	1997	9.4	1.1	-8.4	0.6	3.0	...
	1998	12.1	2.8	-4.4	2.6	3.3	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	11.2	-0.6	-11.8	-1.3	2.1	...
	1997	13.9	1.0	-11.1	0.3	5.1	...
	1998	21.1	3.6	-7.8	2.8	5.7	...
Return on Equity	1996	28.5	7.1	-8.8	7.0	9.7	...
	1997	35.4	11.1	-5.1	9.2	14.5	...
	1998	44.9	17.2	1.6	16.1	19.7	...
Liabilities to Assets	1996	0.58	0.89	1.13	0.91	0.83	...
	1997	0.62	0.95	1.17	0.97	0.79	...
	1998	0.55	0.89	1.15	0.92	0.83	...
Firms with revenue between							
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97	7.0			...		
	1997-98	11.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				49.6	50.4	
	1997				54.1	45.9	
	1998				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: 9711 Barber shops

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	147						
Net Profit Margin	1996	2.5	-0.5	-3.3	-0.5	-0.1	...
	1997	4.7	0.5	-2.0	0.6	0.4	...
	1998	6.4	0.6	-2.0	0.5	...	...
Pretax Profit Margin	1996	3.2	0.4	-2.9	0.6	-0.1	...
	1997	6.8	0.9	-1.9	0.9	0.6	...
	1998	6.7	1.8	-1.9	1.4	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	14.2	-1.5	-21.1	-1.8	-0.6	...
	1997	16.0	3.6	-12.1	3.6	0.8	...
	1998	21.1	3.7	-9.9	3.2	...	...
Return on Equity	1996	26.7	7.2	-9.8	8.4	...	...
	1997	32.0	11.9	-5.9	13.3	...	...
	1998	37.8	17.4	-4.3	17.4	...	...
Liabilities to Assets	1996	0.43	0.70	1.06	0.70	0.75	...
	1997	0.38	0.75	1.12	0.75	0.68	...
	1998	0.44	0.70	1.09	0.68	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	1.0		...			
	1997-98	3.9		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	50.7		49.3			
	1997	57.1		42.9			
	1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,823						
Net Profit Margin	1996	3.3	0.3	-3.6	-0.3	1.1	...
	1997	4.0	0.7	-3.2	0.6	1.8	...
	1998	4.3	0.8	-2.7	0.7	2.0	...
Pretax Profit Margin	1996	3.9	0.5	-3.4	0.4	1.3	...
	1997	4.8	0.8	-3.0	0.7	2.3	...
	1998	5.3	1.0	-2.5	0.8	2.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	13.5	0.9	-16.1	-0.3	5.8	...
	1997	17.0	2.5	-13.3	2.0	9.8	...
	1998	18.7	3.2	-11.5	2.6	10.8	...
Return on Equity	1996	32.5	11.1	-5.9	10.4	18.4	...
	1997	30.6	10.0	-7.7	8.7	20.7	...
	1998	39.0	14.2	-4.3	13.6	29.2	...
Liabilities to Assets	1996	0.50	0.87	1.15	0.89	0.77	...
	1997	0.52	0.88	1.15	0.89	0.84	...
	1998	0.54	0.88	1.13	0.89	0.78	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1996-97				3.3	...	
	1997-98				5.6	26.8	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)					52.4	47.6	
					55.1	44.9	
					57.8	42.2	

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

## SICE: 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 (1997):	774						
Net Profit Margin	1996	3.4	0.6	-3.1	0.5	1.0	...
	1997	4.1	0.8	-2.4	0.7	1.4	...
	1998	4.3	1.2	-1.8	1.1	2.1	...
Pretax Profit Margin	1996	4.1	0.7	-2.9	0.6	1.2	...
	1997	4.9	1.0	-2.2	0.8	1.6	...
	1998	5.0	1.5	-1.6	1.3	2.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	17.3	2.2	-13.2	1.6	5.9	...
	1997	20.0	3.7	-10.9	2.9	7.2	...
	1998	21.7	5.7	-8.7	5.0	10.1	...
Return on Equity	1996	26.5	7.1	-12.9	5.6	13.9	...
	1997	35.5	12.5	-6.5	8.7	16.2	...
	1998	33.3	13.8	-3.2	11.5	22.1	...
Liabilities to Assets	1996	0.45	0.83	1.15	0.84	0.75	...
	1997	0.47	0.86	1.14	0.88	0.73	...
	1998	0.42	0.77	1.12	0.78	0.67	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	5.0			...		
	1997-98	4.3			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1996	55.6			44.4		
	1997	57.5			42.5		
	1998	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: 9721 Power Laundries and / or Dry Cleaners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,165						
<b>Net Profit Margin</b>	1996	3.9	-0.4	-5.8	-0.7	0.9	...
	1997	4.7	0.6	-4.8	0.3	2.4	...
	1998	5.6	1.2	-3.1	0.9	2.8	...
<b>Pretax Profit Margin</b>	1996	4.5	-0.3	-5.8	-0.7	1.2	...
	1997	5.3	0.7	-4.5	0.6	2.8	...
	1998	6.3	1.4	-3.0	0.9	3.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	8.9	-0.4	-10.5	-0.8	1.7	...
	1997	10.2	1.1	-9.8	0.6	6.1	...
	1998	13.9	2.4	-5.7	1.7	7.0	...
<b>Return on Equity</b>	1996	21.8	5.5	-10.8	4.6	6.7	...
	1997	27.6	8.0	-6.8	7.5	10.2	...
	1998	33.3	12.8	-3.0	10.4	17.1	...
<b>Liabilities to Assets</b>	1996	0.57	0.93	1.17	0.96	0.73	...
	1997	0.58	0.92	1.16	0.96	0.75	...
	1998	0.60	0.92	1.14	0.96	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>	1996-97			1.5			...
	1997-98			4.0			...
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1996			49.4	50.6		
	1997			54.6	45.4		
	1998			58.5	41.5		

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

## SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	89						
<b>Net Profit Margin</b>	1996	3.3	-0.7	-8.4	-0.9	...	...
	1997	2.6	-1.6	-7.5	-2.0	1.9	...
	1998	7.4	1.5	-5.8	1.5	1.3	...
<b>Pretax Profit Margin</b>	1996	3.4	-0.6	-7.7	-0.7	...	...
	1997	2.6	-1.2	-7.5	-1.7	2.4	...
	1998	8.2	1.9	-4.2	1.9	1.4	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	5.8	-1.4	-12.5	-1.7	...	...
	1997	5.3	-2.0	-12.9	-4.2	5.7	...
	1998	20.3	3.6	-7.6	3.6	3.3	...
<b>Return on Equity</b>	1996	...	10.0	...	28.6	...	...
	1997	43.9	5.2	-12.8	2.5	34.9	...
	1998	45.0	15.7	-4.2	12.5	18.6	...
<b>Liabilities to Assets</b>	1996	0.95	1.08	1.23	1.08	...	...
	1997	0.81	1.01	1.20	1.07	0.87	...
	1998	0.76	0.96	1.14	1.00	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>		
	1996-97	5.8			...		
	1997-98	10.8			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	48.0			52.0		
	1997	42.9			57.1		
	1998	59.8			40.2		

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



## SICE: 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 <sup>(1)</sup>			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	364						
Net Profit Margin	1996	6.4	1.2	-5.5	1.3	0.7	...
	1997	6.6	0.9	-5.8	0.7	1.8	...
	1998	6.5	1.2	-3.9	1.0	2.8	...
Pretax Profit Margin	1996	7.3	1.5	-4.7	1.5	0.7	...
	1997	7.5	1.1	-5.2	0.9	2.0	...
	1998	7.5	1.5	-3.9	1.1	3.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.2	1.7	-7.6	1.7	2.8	...
	1997	10.3	1.5	-7.5	1.0	4.1	...
	1998	10.5	1.9	-6.5	1.4	6.3	...
Return on Equity	1996	27.4	8.1	-4.1	8.2	4.6	...
	1997	25.0	9.6	0.0	7.6	15.5	...
	1998	30.3	9.1	-3.3	7.0	26.9	...
Liabilities to Assets	1996	0.59	0.93	1.11	0.94	0.73	...
	1997	0.55	0.94	1.17	0.97	0.78	...
	1998	0.61	0.96	1.15	0.99	0.73	...
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1996-97	3.7	...
					1997-98	3.6	...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1996	56.8	43.2
					1997	55.1	44.9
					1998	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	69						
Net Profit Margin	1996	6.2	-0.7	-4.9	-1.0	...	...
	1997	3.3	0.9	-3.6	1.0	0.6	...
	1998	6.8	2.1	-4.7	1.8	4.0	...
Pretax Profit Margin	1996	6.9	-0.1	-5.7	-0.7	...	...
	1997	4.3	1.0	-3.0	1.2	0.6	...
	1998	7.3	2.6	-4.7	2.3	5.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	14.8	-1.9	-28.1	-2.2	...	...
	1997	17.0	1.8	-9.7	2.0	1.8	...
	1998	20.4	6.2	-10.5	4.9	14.6	...
Return on Equity	1996	...	28.6	...	...	...	...
	1997	47.7	17.2	-4.3	19.7	14.8	...
	1998	35.9	18.2	-3.9	12.7	20.4	...
Liabilities to Assets	1996	0.81	1.06	1.37	1.07	...	...
	1997	0.58	0.93	1.13	1.02	0.79	...
	1998	0.61	0.87	1.12	0.95	0.63	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1996-97	-0.3			...		
	1997-98	9.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1996	50.0			50.0		
	1997	55.7			44.3		
	1998	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: 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 (1997):	76						
<b>Net Profit Margin</b>	1996	5.3	0.5	-3.7	1.7	0.2	5.0
	1997	5.5	2.2	-1.2	1.9	2.3	3.8
	1998	7.8	3.2	-0.4	3.7	3.2	3.1
<b>Pretax Profit Margin</b>	1996	7.3	0.9	-3.7	1.7	0.9	6.5
	1997	6.5	2.6	-1.1	2.7	2.6	4.5
	1998	9.3	3.2	-0.4	3.7	3.2	4.1
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	11.4	2.6	-8.6	2.9	2.2	10.5
	1997	12.1	3.4	-2.0	2.6	6.0	8.0
	1998	22.8	6.2	-1.1	6.7	5.7	8.0
<b>Return on Equity</b>	1996	28.1	10.6	-1.8	15.4	9.7	...
	1997	29.1	13.0	0.3	6.3	13.2	13.0
	1998	49.7	14.3	5.0	22.5	11.5	24.2
<b>Liabilities to Assets</b>	1996	0.50	0.84	1.09	0.92	0.71	0.56
	1997	0.48	0.73	0.98	0.84	0.64	0.57
	1998	0.47	0.75	0.97	0.76	0.66	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>	1996-97				4.6	6.6	
	1997-98				7.8	14.3	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1996				60.5	39.5	
	1997				70.6	29.4	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	341						
<b>Net Profit Margin</b>	1996	5.6	0.7	-3.0	0.5	1.9	...
	1997	5.1	1.1	-3.0	0.7	2.3	...
	1998	6.2	1.9	-2.3	1.3	3.2	...
<b>Pretax Profit Margin</b>	1996	6.6	0.9	-2.6	0.7	2.2	...
	1997	6.2	1.4	-2.9	1.0	2.7	...
	1998	7.5	2.2	-2.2	1.5	4.2	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.8	1.9	-10.0	1.4	4.4	...
	1997	14.4	3.5	-9.6	2.4	7.1	...
	1998	18.8	5.0	-7.3	3.8	11.6	...
<b>Return on Equity</b>	1996	37.7	10.3	-4.8	8.7	11.8	...
	1997	31.6	13.1	0.6	10.9	16.4	...
	1998	37.8	13.0	-0.6	8.8	28.2	...
<b>Liabilities to Assets</b>	1996	0.55	0.88	1.10	0.90	0.77	...
	1997	0.52	0.84	1.06	0.86	0.84	...
	1998	0.57	0.80	1.07	0.82	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>			
	1996-97	6.1		...			
	1997-98	10.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	56.7		43.3			
	1997	59.8		40.2			
	1998	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	27						
<b>Net Profit Margin</b>	1996	7.3	1.9	-2.4	0.5	...	...
	1997	7.6	1.7	-1.3	1.7	2.0	...
	1998	...	-1.6	...	-1.6	...	...
<b>Pretax Profit Margin</b>	1996	9.3	3.3	-4.3	0.5	...	...
	1997	9.5	2.2	-1.3	1.9	2.3	...
	1998	...	-1.6	...	-1.6	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.7	2.7	-3.9	1.6	...	...
	1997	16.8	4.1	-1.5	2.1	5.4	...
	1998	...	-1.2	...	-1.2	...	...
<b>Return on Equity</b>	1996	56.3	13.2	-2.5	13.2	...	...
	1997	...	9.1	...	...	17.9	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.49	0.86	1.07	0.89	...	...
	1997	0.50	0.87	1.21	1.03	0.46	...
	1998	...	0.98	...	0.98	...	...
<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>	1996-97	15.9			...		
	1997-98	4.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1996				56.3	43.8	
	1997				70.4	29.6	
	1998				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: 9731 Funeral Homes

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	920						
<b>Net Profit Margin</b>	1996	12.9	6.4	0.8	5.0	8.1	2.5
	1997	12.6	7.1	1.2	5.4	8.7	3.6
	1998	12.9	6.4	0.5	4.8	8.0	2.1
<b>Pretax Profit Margin</b>	1996	16.8	8.6	1.5	6.7	10.9	5.2
	1997	17.6	9.5	1.7	6.7	11.6	5.3
	1998	16.6	8.3	0.7	5.9	10.3	3.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.8	5.3	0.7	3.8	7.1	2.9
	1997	12.4	5.3	1.0	3.3	7.3	5.5
	1998	11.4	4.8	0.4	3.3	6.8	4.1
<b>Return on Equity</b>	1996	21.0	11.4	3.8	9.5	12.5	7.0
	1997	21.2	11.9	3.4	10.0	12.7	8.5
	1998	19.9	10.2	3.0	8.9	10.8	5.2
<b>Liabilities to Assets</b>	1996	0.34	0.63	0.87	0.67	0.59	0.66
	1997	0.36	0.65	0.88	0.74	0.58	0.69
	1998	0.33	0.63	0.85	0.67	0.59	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>	
	1996-97				4.2	0.4	
	1997-98				0.6	2.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				78.8	21.2	
	1997				80.5	19.5	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	50						
Net Profit Margin	1996	13.9	2.8	-2.5	2.0	10.9	...
	1997	20.8	5.2	-1.5	-1.0	10.1	...
	1998	22.2	10.8	-0.4	11.3	...	...
Pretax Profit Margin	1996	17.4	4.0	-2.0	3.4	12.9	...
	1997	28.7	7.6	-1.3	1.1	12.5	...
	1998	30.0	15.4	6.7	16.7	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.5	4.6	-2.0	3.0	7.5	...
	1997	14.2	5.6	-2.1	0.4	8.1	...
	1998	34.7	12.2	0.1	6.0	...	...
Return on Equity	1996	19.4	3.5	-5.7	2.0	7.2	...
	1997	39.8	15.3	3.9	16.0	11.3	...
	1998	...	15.1	...	11.0	...	...
Liabilities to Assets	1996	0.38	0.68	0.89	0.79	0.60	...
	1997	0.37	0.71	1.00	0.76	0.57	...
	1998	0.14	0.46	0.88	0.53	...	...
<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	1996-97	3.1			...		
	1997-98	-4.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				68.4	31.6	
	1997				69.8	30.2	
	1998				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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	66						
<b>Net Profit Margin</b>	1996	7.4	1.2	-1.4	1.3	...	...
	1997	7.4	1.3	-3.3	1.6	0.3	...
	1998	15.4	1.1	-7.6	1.3	...	...
<b>Pretax Profit Margin</b>	1996	11.2	1.8	-0.8	1.8	...	...
	1997	11.9	1.8	-1.3	2.4	0.7	...
	1998	20.2	2.6	-4.5	4.4	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	19.4	3.1	-4.1	3.1	...	...
	1997	27.1	2.6	-5.2	4.2	0.9	...
	1998	32.8	1.3	-17.6	2.6	...	...
<b>Return on Equity</b>	1996	35.3	16.7	2.4	21.2	...	...
	1997	33.7	18.3	-1.2	21.1	8.2	...
	1998	...	29.0	...	29.0	...	...
<b>Liabilities to Assets</b>	1996	0.32	0.74	0.99	0.71	...	...
	1997	0.26	0.74	1.03	0.72	0.80	...
	1998	0.41	0.86	1.17	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>		
	1996-97	10.8			...		
	1997-98	25.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	68.0			32.0		
	1997	64.7			35.3		
	1998	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: 9791 Shoe Repair

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	139						
Net Profit Margin	1996	4.2	0.9	-3.4	0.9	2.5	...
	1997	5.8	1.3	-3.2	1.2	4.9	...
	1998	5.8	2.3	-1.7	2.2	2.9	...
Pretax Profit Margin	1996	4.3	0.9	-3.4	0.9	3.0	...
	1997	7.1	1.3	-3.2	1.3	5.7	...
	1998	6.5	2.3	-1.6	2.3	3.5	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	9.8	2.0	-6.5	1.8	6.3	...
	1997	11.5	3.9	-7.4	3.4	13.5	...
	1998	12.0	4.5	-4.3	4.1	7.7	...
Return on Equity	1996	27.0	10.0	-7.2	10.0	14.4	...
	1997	26.9	9.2	-7.8	8.7	33.4	...
	1998	35.1	11.6	-3.9	11.1	12.1	...
Liabilities to Assets	1996	0.45	0.74	1.09	0.77	0.52	...
	1997	0.44	0.80	1.09	0.84	0.59	...
	1998	0.45	0.76	1.03	0.77	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	1996-97	1.6			...		
	1997-98	14.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				57.4	42.6	
	1997				57.6	42.4	
	1998				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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	26						
<b>Net Profit Margin</b>	1996	3.6	-0.5	-16.5	0.2	...	...
	1997	5.3	1.3	-14.3	1.5	...	...
	1998	10.3	1.4	-3.6	3.0	...	...
<b>Pretax Profit Margin</b>	1996	3.9	-0.4	-16.5	0.4	...	...
	1997	7.2	1.4	-14.3	2.2	...	...
	1998	11.3	1.8	-3.6	3.0	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	3.8	0.2	-8.7	0.4	...	...
	1997	15.6	2.0	-14.9	3.1	...	...
	1998	16.6	4.5	-7.2	7.8	...	...
<b>Return on Equity</b>	1996	...	4.3	...	9.7	...	...
	1997	...	28.5	...	30.8	...	...
	1998	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1996	0.52	0.73	1.00	0.80	...	...
	1997	0.73	0.94	1.35	0.93	...	...
	1998	0.72	0.95	1.17	0.92	...	...
<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>		
	1996-97			0.9	...		
	1997-98			11.8	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			50.0	50.0		
	1997			57.7	42.3		
	1998			52.9	47.1		

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

SICE: 9799 Other Personal and Household Services n.e.c.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,336						
Net Profit Margin	1996	5.8	0.4	-5.6	-0.5	1.4	1.3
	1997	6.1	0.6	-4.8	0.0	2.2	1.3
	1998	7.4	1.5	-4.4	1.1	4.0	0.7
Pretax Profit Margin	1996	6.6	0.6	-5.4	-0.4	1.8	2.3
	1997	7.0	0.8	-4.7	0.5	2.8	1.9
	1998	8.7	1.9	-4.3	1.3	4.9	1.4
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	15.9	1.0	-12.5	-0.4	4.0	4.6
	1997	14.2	1.4	-10.6	0.7	6.7	4.4
	1998	17.9	3.3	-9.8	2.4	9.2	2.8
Return on Equity	1996	37.7	12.9	-3.8	13.2	12.3	17.7
	1997	35.3	11.7	-4.2	10.1	17.6	17.4
	1998	45.0	20.8	2.9	18.8	23.9	11.4
Liabilities to Assets	1996	0.57	0.91	1.14	0.94	0.77	0.62
	1997	0.62	0.93	1.15	0.95	0.82	0.80
	1998	0.63	0.94	1.15	0.97	0.84	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	1996-97				4.7	-1.4	
	1997-98				8.2	7.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				52.0	48.0	
	1997				54.4	45.6	
	1998				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	151						
<b>Net Profit Margin</b>	1996	4.7	0.9	-5.4	0.6	1.5	-0.4
	1997	6.3	0.9	-4.3	0.3	1.7	0.5
	1998	8.3	3.3	-2.1	3.8	0.7	...
<b>Pretax Profit Margin</b>	1996	5.0	1.2	-4.9	1.0	1.5	-0.4
	1997	7.6	0.8	-4.3	0.1	2.0	0.6
	1998	10.3	3.8	-2.1	4.8	1.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.3	0.4	-11.6	0.2	4.4	-2.2
	1997	15.1	0.6	-8.7	0.1	4.4	0.5
	1998	22.7	6.6	-1.9	6.9	3.8	...
<b>Return on Equity</b>	1996	48.3	10.4	-1.2	8.1	21.4	...
	1997	26.3	8.2	-3.6	3.2	13.7	...
	1998	45.4	16.7	-1.1	23.6	9.8	...
<b>Liabilities to Assets</b>	1996	0.57	0.90	1.01	0.95	0.84	...
	1997	0.48	0.83	1.04	0.94	0.70	0.96
	1998	0.37	0.71	0.98	0.78	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>			
	1996-97	7.7		0.7			
	1997-98	4.4		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	58.0		42.0			
	1997	54.7		45.3			
	1998	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: 9831 Professional Health and Social Service Membership

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	28						
Net Profit Margin	1996	16.9	8.4	0.7	14.1	...	...
	1997	28.2	12.0	0.3	13.5	...	...
	1998	23.9	4.1	-4.9	1.9	...	...
Pretax Profit Margin	1996	22.0	11.2	4.2	18.2	...	...
	1997	31.8	17.1	0.4	19.5	...	...
	1998	28.6	5.1	-2.2	4.5	...	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	44.5	22.1	0.8	40.2	...	...
	1997	46.5	20.9	-0.7	22.1	...	...
	1998	28.1	9.7	-7.7	5.4	...	...
Return on Equity	1996	...	32.1	...	37.1	...	...
	1997	...	32.4	...	33.3	...	...
	1998	45.2	17.8	4.6	19.0	...	...
Liabilities to Assets	1996	0.32	0.58	0.89	0.42	...	...
	1997	0.30	0.57	0.94	0.48	...	...
	1998	0.16	0.43	0.96	0.45	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.1	...	
	1997-98				2.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				83.3	16.7	
	1997				76.7	23.3	
	1998				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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	117						
<b>Net Profit Margin</b>	1996	31.1	12.5	-0.4	18.3	2.8	...
	1997	26.5	9.8	0.5	10.1	8.4	...
	1998	28.3	6.1	-1.0	7.7	2.6	...
<b>Pretax Profit Margin</b>	1996	40.7	19.7	1.3	26.7	4.6	...
	1997	31.2	11.9	1.2	11.9	11.9	...
	1998	35.5	9.8	-0.7	10.8	2.7	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	50.0	22.2	0.1	33.5	8.9	...
	1997	50.0	21.1	1.8	19.5	21.1	...
	1998	39.4	11.5	-2.1	14.1	5.3	...
<b>Return on Equity</b>	1996	75.0	41.2	9.2	45.9	22.3	...
	1997	57.5	30.5	2.2	31.6	24.4	...
	1998	52.7	24.4	2.1	24.2	41.1	...
<b>Liabilities to Assets</b>	1996	0.23	0.45	0.82	0.36	0.84	...
	1997	0.22	0.56	0.92	0.56	0.59	...
	1998	0.22	0.61	0.94	0.58	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>		
	1996-97	30.1			...		
	1997-98	19.0			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				77.5	22.5	
	1997				79.7	20.3	
	1998				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	30						
<b>Net Profit Margin</b>	1996	16.8	-0.7	-5.2	-2.0	...	...
	1997	16.6	6.0	0.7	12.9	1.1	...
	1998	13.1	4.2	-5.7	4.2	...	...
<b>Pretax Profit Margin</b>	1996	23.0	-0.7	-5.2	-2.0	...	...
	1997	21.0	7.3	0.7	15.0	1.2	...
	1998	17.0	3.4	-5.3	3.4	...	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	19.0	-0.5	-20.9	-0.5	...	...
	1997	30.5	6.7	0.8	16.1	3.5	...
	1998	22.7	3.6	-7.8	3.6	...	...
<b>Return on Equity</b>	1996	...	4.8	...	-0.7	...	...
	1997	62.2	25.9	4.1	23.6	...	...
	1998	...	13.6	...	7.5	...	...
<b>Liabilities to Assets</b>	1996	0.27	0.69	1.10	0.57	...	...
	1997	0.39	0.72	1.01	0.55	0.96	...
	1998	0.18	0.41	1.06	0.44	...	...
<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>	1996-97				25.6	...	
	1997-98				-9.9	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996				47.8	52.2	
	1997				83.3	16.7	
	1998				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: 9861 Civic and Fraternal Organizations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	124						
<b>Net Profit Margin</b>	1996	8.7	0.3	-7.9	-1.9	2.1	...
	1997	7.7	2.1	-5.9	2.5	1.5	...
	1998	9.2	1.8	-3.1	1.9	1.4	...
<b>Pretax Profit Margin</b>	1996	11.1	0.3	-7.5	-1.9	2.7	...
	1997	9.8	2.6	-4.9	2.9	1.5	...
	1998	13.2	2.4	-2.7	3.2	1.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	17.1	0.2	-8.3	-2.0	3.1	...
	1997	10.2	1.5	-7.2	2.6	1.0	...
	1998	19.6	2.0	-3.2	2.1	0.4	...
<b>Return on Equity</b>	1996	24.2	3.3	-10.2	1.9	6.9	...
	1997	19.0	3.5	-3.0	4.1	1.6	...
	1998	25.8	7.9	-0.3	6.3	10.5	...
<b>Liabilities to Assets</b>	1996	0.20	0.64	1.01	0.72	0.64	...
	1997	0.27	0.85	1.06	0.87	0.80	...
	1998	0.25	0.71	1.01	0.63	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>	
	1996-97			8.6		...	
	1997-98			-7.2		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			50.5		49.5	
	1997			60.5		39.5	
	1998			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,265						
Net Profit Margin	1996	14.0	3.4	-4.6	3.5	3.2	1.9
	1997	15.5	4.4	-1.9	4.6	4.3	1.7
	1998	17.1	5.8	-1.4	6.6	4.8	1.1
Pretax Profit Margin	1996	18.6	4.6	-3.9	4.7	4.4	2.4
	1997	18.6	5.7	-1.6	5.9	5.4	2.1
	1998	22.2	7.5	-1.0	8.6	6.2	1.6
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	12.4	3.6	-2.5	2.8	5.1	4.3
	1997	13.6	4.8	-1.2	3.6	5.8	3.4
	1998	15.0	5.1	-0.6	4.4	6.6	2.3
Return on Equity	1996	28.0	9.6	-2.8	7.1	13.8	7.9
	1997	29.0	10.1	-0.1	7.7	12.2	8.3
	1998	30.8	13.2	1.0	9.5	15.4	4.0
Liabilities to Assets	1996	0.40	0.67	0.93	0.66	0.67	0.76
	1997	0.40	0.67	0.92	0.67	0.68	0.74
	1998	0.40	0.68	0.91	0.69	0.67	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	1996-97	15.4			6.3		
	1997-98	11.3			13.1		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				65.1	34.9	
	1997				71.1	28.9	
	1998				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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,417						
<b>Net Profit Margin</b>	1996	5.5	0.3	-7.3	-0.6	1.2	1.8
	1997	6.6	0.8	-6.3	0.4	1.7	2.6
	1998	8.0	1.9	-4.3	1.4	3.6	3.0
<b>Pretax Profit Margin</b>	1996	6.4	0.5	-7.0	-0.4	1.3	2.5
	1997	7.5	1.0	-6.2	0.4	2.0	3.7
	1998	9.0	2.2	-3.7	1.5	4.0	3.2
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	10.3	0.7	-13.0	-0.9	3.3	5.0
	1997	12.5	1.7	-10.3	0.7	4.7	9.1
	1998	16.3	3.6	-6.7	2.3	8.3	7.7
<b>Return on Equity</b>	1996	32.4	9.9	-7.8	7.7	13.1	20.6
	1997	34.4	10.8	-5.6	9.1	12.7	18.5
	1998	37.2	15.3	-0.8	14.3	17.4	22.2
<b>Liabilities to Assets</b>	1996	0.47	0.81	1.05	0.85	0.73	0.70
	1997	0.50	0.81	1.04	0.88	0.71	0.72
	1998	0.50	0.80	1.06	0.84	0.69	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>		
	1996-97	7.9			13.2		
	1997-98	5.8			1.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	52.9			47.1		
	1997	56.5			43.5		
	1998	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: 9913 Office Furniture and Machinery Rental and Leasing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	118						
<b>Net Profit Margin</b>	1996	17.5	7.9	0.0	11.0	5.1	...
	1997	18.4	4.6	-1.3	3.9	4.6	...
	1998	20.6	6.2	-1.0	9.5	3.1	...
<b>Pretax Profit Margin</b>	1996	22.4	9.5	0.6	13.9	6.1	...
	1997	22.1	7.6	-0.8	7.5	7.6	...
	1998	28.6	9.7	-0.6	12.8	5.3	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.8	6.6	0.3	6.0	8.4	...
	1997	11.8	3.8	-1.5	3.4	3.9	...
	1998	13.8	6.0	-0.2	6.2	6.0	...
<b>Return on Equity</b>	1996	31.8	15.5	5.3	11.2	21.6	...
	1997	30.0	14.2	1.8	12.8	16.1	...
	1998	40.8	12.5	1.5	12.3	14.6	...
<b>Liabilities to Assets</b>	1996	0.34	0.71	0.98	0.68	0.72	...
	1997	0.40	0.79	1.00	0.76	0.79	...
	1998	0.53	0.77	0.99	0.78	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>	1996-97	14.7		...			
	1997-98	-1.6		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996	77.3		22.7			
	1997	72.7		27.3			
	1998	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: 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 (1997):	1,575						
<b>Net Profit Margin</b>	1996	12.2	3.0	-3.5	2.5	4.0	1.6
	1997	12.7	3.5	-3.1	2.9	4.2	2.3
	1998	15.9	4.9	-1.9	4.7	5.1	1.9
<b>Pretax Profit Margin</b>	1996	15.1	3.6	-3.1	3.1	4.8	2.1
	1997	16.2	4.3	-2.7	3.7	5.3	4.0
	1998	20.4	6.0	-1.6	5.6	6.5	2.8
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	12.4	3.1	-2.2	2.0	5.6	3.6
	1997	11.5	3.0	-1.4	2.0	6.2	4.6
	1998	13.2	3.8	-0.6	2.6	7.7	6.0
<b>Return on Equity</b>	1996	27.3	10.6	-0.5	9.6	11.9	12.6
	1997	27.0	11.3	0.9	10.2	12.4	16.1
	1998	33.0	14.8	2.3	13.3	16.6	11.5
<b>Liabilities to Assets</b>	1996	0.43	0.73	0.99	0.78	0.64	0.71
	1997	0.46	0.78	1.00	0.83	0.64	0.70
	1998	0.46	0.78	1.00	0.85	0.63	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>		
	1996-97	10.3			3.2		
	1997-98	11.9			4.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				65.0	35.0	
	1997				67.1	32.9	
	1998				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	1,447						
<b>Net Profit Margin</b>	1996	10.1	1.9	-5.0	1.9	1.9	0.7
	1997	10.0	1.9	-4.3	2.2	1.7	1.7
	1998	12.7	2.7	-2.8	3.6	2.1	1.8
<b>Pretax Profit Margin</b>	1996	11.6	2.3	-4.4	2.6	2.1	0.9
	1997	11.7	2.4	-3.7	3.2	1.9	2.0
	1998	15.3	3.3	-2.5	4.7	2.4	2.3
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	7.3	1.5	-3.4	1.3	1.8	1.3
	1997	7.6	1.7	-2.6	1.8	1.6	2.2
	1998	9.7	2.6	-1.9	2.8	2.2	2.4
<b>Return on Equity</b>	1996	22.1	6.7	-2.8	6.2	7.2	7.4
	1997	22.4	7.5	-2.7	5.4	10.8	16.5
	1998	33.0	11.2	-0.3	9.5	15.2	17.0
<b>Liabilities to Assets</b>	1996	0.56	0.83	0.98	0.79	0.86	0.89
	1997	0.57	0.83	0.98	0.79	0.87	0.91
	1998	0.61	0.84	0.97	0.82	0.86	0.89
<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>	1996-97				9.6	9.5	
	1997-98				7.9	8.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996				61.7	38.3	
	1997				64.0	36.0	
	1998				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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	811						
<b>Net Profit Margin</b>	1996	6.8	1.1	-5.0	0.9	2.8	...
	1997	7.5	1.7	-3.8	1.5	2.7	...
	1998	8.5	2.4	-2.3	1.9	3.8	...
<b>Pretax Profit Margin</b>	1996	8.3	1.2	-4.6	1.1	3.1	...
	1997	9.1	2.0	-3.7	1.8	3.5	...
	1998	10.5	2.8	-1.9	2.2	4.5	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	16.6	2.4	-9.1	1.9	6.0	...
	1997	18.0	4.1	-7.0	3.5	8.8	...
	1998	20.1	5.6	-4.6	4.1	12.0	...
<b>Return on Equity</b>	1996	32.2	10.3	-6.3	9.5	14.1	...
	1997	32.0	11.1	-3.0	8.8	22.1	...
	1998	35.7	15.0	0.8	14.2	19.4	...
<b>Liabilities to Assets</b>	1996	0.41	0.77	1.05	0.77	0.71	...
	1997	0.42	0.76	1.04	0.75	0.77	...
	1998	0.38	0.73	1.02	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>		
	1996-97	4.8			10.1		
	1997-98	6.9			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	56.3			43.7		
	1997	60.0			40.0		
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	305						
Net Profit Margin	1996	7.1	2.9	0.3	2.7	3.1	2.1
	1997	6.5	2.8	-0.5	2.2	3.7	...
	1998	6.7	2.8	-0.4	2.2	3.2	...
Pretax Profit Margin	1996	9.0	3.5	0.4	3.1	4.1	3.4
	1997	7.8	3.4	-0.4	3.0	4.4	...
	1998	8.1	3.4	-0.4	2.4	4.1	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	19.0	7.0	0.6	6.1	8.8	6.0
	1997	15.9	6.9	-0.8	5.0	8.4	...
	1998	15.3	6.0	-0.8	4.2	9.2	...
Return on Equity	1996	36.9	15.5	5.2	14.1	17.1	16.7
	1997	30.0	15.2	3.9	11.1	20.4	...
	1998	31.9	16.8	4.3	15.8	17.6	...
Liabilities to Assets	1996	0.41	0.67	0.87	0.68	0.65	0.68
	1997	0.39	0.65	0.89	0.69	0.63	...
	1998	0.38	0.65	0.91	0.71	0.62	...
<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	1996-97				3.7		
	1997-98				12.6		
					9.4		
					...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				77.3	22.7	
	1997				73.9	26.1	
	1998				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: 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 (1997):	2,239						
<b>Net Profit Margin</b>	1996	10.4	3.6	-1.4	3.4	3.9	2.2
	1997	11.6	4.4	-1.0	4.7	4.2	1.9
	1998	12.7	5.3	-0.7	5.4	4.6	2.7
<b>Pretax Profit Margin</b>	1996	12.8	4.5	-1.3	4.2	5.1	2.7
	1997	14.5	5.5	-0.9	5.6	5.2	2.5
	1998	15.7	6.6	-0.5	6.9	5.7	3.3
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	22.4	7.9	-2.9	6.9	9.6	5.8
	1997	25.5	10.0	-1.3	9.5	11.2	5.0
	1998	28.0	11.4	-1.0	10.9	13.1	8.1
<b>Return on Equity</b>	1996	37.9	16.7	0.5	15.4	20.2	20.6
	1997	41.6	19.4	3.8	18.6	20.3	22.5
	1998	44.1	20.6	5.5	20.0	23.3	25.4
<b>Liabilities to Assets</b>	1996	0.33	0.62	0.89	0.63	0.60	0.74
	1997	0.35	0.64	0.89	0.65	0.61	0.73
	1998	0.35	0.62	0.89	0.63	0.60	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>		
	1996-97	13.0			5.8		
	1997-98	15.2			13.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	69.0			31.0		
	1997	72.8			27.2		
	1998	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: 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 (1997):	1,018						
Net Profit Margin	1996	5.8	1.6	-1.8	1.4	2.7	1.3
	1997	5.6	1.7	-1.8	1.1	2.5	2.1
	1998	6.5	2.2	-1.2	1.7	2.7	...
Pretax Profit Margin	1996	7.0	1.9	-1.7	1.5	3.5	1.8
	1997	6.9	2.1	-1.6	1.4	3.4	2.5
	1998	7.9	2.7	-1.0	2.3	3.4	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	14.9	3.9	-3.6	3.1	6.6	3.9
	1997	15.4	4.3	-4.3	3.0	7.6	6.1
	1998	17.9	5.8	-2.8	4.4	7.7	...
Return on Equity	1996	28.4	11.2	-2.0	10.3	13.9	14.1
	1997	31.9	12.6	1.4	9.5	16.1	13.1
	1998	38.3	16.7	2.8	16.5	17.4	...
Liabilities to Assets	1996	0.42	0.71	0.98	0.76	0.59	0.74
	1997	0.40	0.73	0.98	0.78	0.65	0.69
	1998	0.45	0.73	0.97	0.77	0.65	...
<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	1996-97	9.0			11.1		
	1997-98	9.5			5.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1996	64.6			35.4		
	1997	66.7			33.3		
	1998	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: 9951 Disinfecting and Exterminating Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	259						
<b>Net Profit Margin</b>	1996	6.8	1.5	-2.0	1.4	1.9	...
	1997	7.0	1.9	-1.9	1.9	1.9	...
	1998	7.1	2.1	-3.0	1.9	4.1	...
<b>Pretax Profit Margin</b>	1996	8.1	1.8	-1.9	1.6	3.1	...
	1997	8.1	2.4	-1.8	2.4	2.4	...
	1998	8.7	2.3	-2.6	2.1	4.8	...
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	18.3	4.6	-6.9	3.9	7.1	...
	1997	20.2	4.5	-3.7	4.3	7.8	...
	1998	26.8	8.0	-6.0	7.0	14.6	...
<b>Return on Equity</b>	1996	35.5	11.5	1.1	10.8	15.4	...
	1997	28.6	10.1	-0.8	9.7	11.1	...
	1998	42.0	18.2	0.8	16.2	23.3	...
<b>Liabilities to Assets</b>	1996	0.42	0.77	1.04	0.77	0.67	...
	1997	0.39	0.74	1.08	0.76	0.72	...
	1998	0.42	0.75	1.07	0.76	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>		
	1996-97			4.2	...		
	1997-98			5.3	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1996			63.2	36.8		
	1997			66.3	33.7		
	1998			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: 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 (1997):	119						
Net Profit Margin	1996	5.7	1.5	-3.4	1.4	1.7	...
	1997	3.9	1.3	-1.8	1.2	2.0	...
	1998	7.2	2.7	-1.0	2.0	4.7	...
Pretax Profit Margin	1996	7.3	1.6	-3.3	1.6	2.1	...
	1997	5.1	1.5	-1.4	1.2	2.3	...
	1998	7.6	3.0	-0.9	2.8	5.7	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	18.0	5.4	-7.2	4.4	5.9	...
	1997	14.4	4.3	-5.8	4.0	6.5	...
	1998	22.8	8.3	-3.2	7.2	18.0	...
Return on Equity	1996	35.7	13.8	0.7	17.4	9.4	...
	1997	24.9	9.4	-3.8	8.8	11.6	...
	1998	48.1	16.2	-1.3	12.5	24.8	...
Liabilities to Assets	1996	0.34	0.65	0.93	0.65	0.60	...
	1997	0.38	0.64	0.92	0.66	0.59	...
	1998	0.41	0.63	0.91	0.68	0.49	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				3.3	...	
	1997-98				6.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				63.6	36.4	
	1997				65.5	34.5	
	1998				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,998						
Net Profit Margin	1996	5.6	1.5	-1.8	1.2	2.1	1.1
	1997	6.0	1.5	-1.6	1.2	2.2	0.9
	1998	6.8	2.4	-1.3	2.2	2.5	1.1
Pretax Profit Margin	1996	7.3	1.9	-1.6	1.5	2.8	1.4
	1997	7.4	2.0	-1.3	1.7	2.8	1.2
	1998	8.4	2.9	-1.1	2.7	3.2	1.5
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	20.0	5.4	-5.9	4.2	9.0	5.4
	1997	20.7	5.6	-5.0	4.2	8.4	6.2
	1998	23.5	7.5	-3.4	6.5	9.1	6.5
Return on Equity	1996	33.6	14.3	-1.2	13.3	16.8	12.7
	1997	38.2	15.5	-1.0	14.3	18.1	12.0
	1998	42.6	18.6	1.8	18.4	19.3	14.0
Liabilities to Assets	1996	0.44	0.74	1.02	0.78	0.67	0.71
	1997	0.45	0.75	1.00	0.78	0.68	0.74
	1998	0.44	0.72	0.98	0.75	0.66	0.72
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1996-97			11.3		
		1997-98			3.2		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
		1996			35.9		
		1997			34.5		
		1998			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: 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 (1997):	1,292						
Net Profit Margin	1996	6.5	1.4	-2.1	1.3	1.8	2.1
	1997	7.0	1.9	-2.0	1.7	2.6	2.4
	1998	8.1	2.4	-1.6	2.1	2.8	...
Pretax Profit Margin	1996	7.9	1.8	-2.0	1.6	2.6	2.5
	1997	8.8	2.6	-1.7	2.3	3.2	3.6
	1998	10.1	3.0	-1.4	2.7	3.6	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	17.9	3.9	-6.3	3.3	6.4	5.1
	1997	20.7	5.6	-5.1	4.8	8.5	6.1
	1998	20.3	5.9	-3.6	4.8	9.4	...
Return on Equity	1996	36.8	15.2	-3.1	15.0	15.8	9.9
	1997	39.5	15.7	-0.6	14.6	18.1	17.6
	1998	38.8	17.9	0.9	15.2	20.5	...
Liabilities to Assets	1996	0.50	0.81	1.03	0.85	0.69	0.68
	1997	0.48	0.76	1.01	0.80	0.70	0.71
	1998	0.49	0.76	1.00	0.77	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	1996-97				8.6	0.5	
	1997-98				7.3	5.7	
					<b>Profit</b>	<b>Loss</b>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1996				59.7	40.3	
	1997				65.3	34.7	
	1998				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: 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 (1997):	2,549						
<b>Net Profit Margin</b>	1996	3.3	0.4	-1.5	1.3	0.2	0.5
	1997	3.8	0.6	-1.0	1.8	0.3	0.4
	1998	4.4	0.8	-0.7	2.5	0.5	0.6
<b>Pretax Profit Margin</b>	1996	4.2	0.5	-1.3	1.6	0.3	0.6
	1997	4.7	0.7	-0.9	2.2	0.4	0.5
	1998	5.3	0.9	-0.6	2.7	0.6	0.7
<b>Gross Profit Margin</b>	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1996	14.6	3.0	-8.0	2.6	3.4	8.9
	1997	15.6	4.3	-5.6	3.9	4.7	8.7
	1998	17.8	5.5	-3.9	4.9	6.0	9.6
<b>Return on Equity</b>	1996	29.5	10.2	-2.7	8.8	12.5	19.4
	1997	28.6	11.6	0.6	9.6	13.5	16.3
	1998	32.9	13.7	1.6	12.0	15.4	24.2
<b>Liabilities to Assets</b>	1996	0.41	0.68	0.96	0.65	0.70	0.66
	1997	0.39	0.67	0.96	0.65	0.70	0.65
	1998	0.38	0.67	0.97	0.64	0.67	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>			
	1996-97	6.7		6.8			
	1997-98	8.5		4.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	62.2		37.8			
	1997	66.1		33.9			
	1998	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: 9962 Tour Wholesalers and Operators

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	422						
Net Profit Margin	1996	4.1	1.0	-2.3	0.8	1.3	0.2
	1997	4.3	0.8	-2.6	1.0	0.8	0.8
	1998	4.2	1.1	-2.4	1.4	0.8	0.6
Pretax Profit Margin	1996	4.8	1.3	-2.1	0.9	1.6	0.3
	1997	5.1	1.2	-2.2	1.5	1.0	1.5
	1998	5.4	1.4	-2.1	1.5	1.1	0.8
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	19.3	4.0	-9.2	1.4	7.2	4.6
	1997	16.9	4.1	-9.3	2.4	5.5	8.8
	1998	16.9	3.5	-10.9	2.0	5.1	6.2
Return on Equity	1996	35.4	18.2	1.5	9.9	20.4	17.0
	1997	38.2	13.1	0.0	8.9	15.8	22.5
	1998	44.3	18.6	2.7	15.2	20.0	17.4
Liabilities to Assets	1996	0.51	0.85	1.11	0.96	0.77	0.80
	1997	0.53	0.83	1.12	0.92	0.79	0.76
	1998	0.54	0.84	1.08	0.91	0.81	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	1996-97	7.7			6.0		
	1997-98	14.5			3.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1996				64.2	35.8	
	1997				64.4	35.6	
	1998				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: 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 (1997):	141						
Net Profit Margin	1996	8.9	1.0	-2.8	1.3	0.5	...
	1997	7.4	1.8	-2.1	1.8	1.1	...
	1998	9.9	1.8	-1.6	3.4	1.3	...
Pretax Profit Margin	1996	13.2	1.4	-2.8	1.7	0.8	...
	1997	10.2	2.5	-1.4	3.0	1.4	...
	1998	14.1	2.3	-1.6	3.4	2.2	...
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	10.1	1.3	-4.2	2.6	0.6	...
	1997	12.2	2.4	-3.6	1.6	3.4	...
	1998	13.5	3.0	-2.8	1.9	4.1	...
Return on Equity	1996	20.5	4.9	-1.1	4.9	5.8	...
	1997	29.1	5.9	-0.2	3.2	14.2	...
	1998	34.5	6.8	0.2	6.5	11.9	...
Liabilities to Assets	1996	0.42	0.83	1.09	0.74	0.88	...
	1997	0.45	0.79	1.00	0.78	0.81	...
	1998	0.47	0.84	1.00	0.84	0.84	...
<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>		
	1996-97	-3.4			...		
	1997-98	8.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1996	60.9		39.1			
	1997	68.5		31.5			
	1998	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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	1,624						
Net Profit Margin	1996	9.3	2.1	-2.1	1.9	2.4	0.9
	1997	10.4	2.5	-1.8	2.6	2.3	1.4
	1998	15.5	4.2	-1.1	5.6	1.8	1.5
Pretax Profit Margin	1996	12.2	2.8	-1.7	2.6	3.4	1.2
	1997	13.5	3.3	-1.5	3.4	3.1	1.7
	1998	20.2	5.5	-0.8	7.5	2.3	1.7
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	21.9	5.2	-4.2	3.5	8.5	5.6
	1997	24.3	7.1	-4.0	6.0	9.0	7.1
	1998	34.9	10.5	-2.6	11.1	8.9	6.9
Return on Equity	1996	41.2	14.4	-0.4	11.0	21.1	14.3
	1997	45.9	18.9	3.0	16.0	22.9	19.0
	1998	45.3	18.7	2.7	18.8	18.2	16.1
Liabilities to Assets	1996	0.41	0.77	1.01	0.79	0.74	0.75
	1997	0.40	0.77	1.01	0.78	0.77	0.72
	1998	0.29	0.61	0.94	0.61	0.60	0.75
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.5	7.7	
	1997-98				8.6	0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.3	34.7	
	1997				67.9	32.1	
	1998				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.

## 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 (1997):	454,271						
<b>Net Profit Margin</b>	1996	7.7	1.6	-2.5	1.5	1.8	1.2
	1997	8.3	2.0	-2.0	1.9	2.1	1.3
	1998	9.3	2.6	-1.3	2.9	2.4	1.4
<b>Pretax Profit Margin</b>	1996	9.6	2.0	-2.3	1.9	2.2	1.6
	1997	10.3	2.5	-1.7	2.5	2.6	1.8
	1998	11.6	3.3	-1.1	3.6	3.0	1.9
<b>Gross Profit Margin</b>	1996	52.3	34.1	21.3	41.8	27.5	19.0
	1997	52.8	34.4	21.5	42.4	27.6	19.1
	1998	53.4	34.8	21.9	43.3	28.1	19.7
<b>Pretax Profit to Assets</b>	1996	14.9	3.4	-4.2	2.5	5.0	4.7
	1997	16.4	4.2	-3.3	3.2	5.8	5.0
	1998	19.1	5.6	-2.1	4.7	7.0	5.6
<b>Return on Equity</b>	1996	29.2	10.6	-1.1	8.9	12.7	12.9
	1997	32.5	12.3	0.3	10.5	14.4	13.9
	1998	35.6	14.5	1.6	12.8	16.4	15.1
<b>Liabilities to Assets</b>	1996	0.41	0.73	1.00	0.76	0.70	0.74
	1997	0.42	0.74	1.00	0.77	0.71	0.74
	1998	0.40	0.72	0.98	0.74	0.69	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>			
	1996-97	7.8		9.0			
	1997-98	8.6		6.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1996	64.2		35.8			
	1997	66.6		33.4			
	1998	69.9		30.1			

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

## Total 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	5,568						
<b>Net Profit Margin</b>	1996	15.7	4.2	-5.8	4.2	4.2	3.5
	1997	17.3	5.5	-2.9	5.6	5.4	2.6
	1998	15.5	5.7	-1.9	6.4	4.9	2.5
<b>Pretax Profit Margin</b>	1996	20.0	5.7	-4.6	5.8	5.4	4.7
	1997	21.9	7.4	-2.2	7.9	7.0	3.2
	1998	19.1	7.1	-1.4	7.9	6.2	3.1
<b>Gross Profit Margin</b>	1996	60.0	36.1	21.2	46.4	30.4	23.6
	1997	65.1	37.2	21.1	51.9	28.7	25.1
	1998	68.5	41.4	24.3	59.7	31.3	26.2
<b>Pretax Profit to Assets</b>	1996	18.6	5.0	-3.4	4.5	6.0	4.7
	1997	22.7	7.6	-2.1	7.1	8.2	4.3
	1998	25.2	8.7	-2.0	8.3	9.2	4.8
<b>Return on Equity</b>	1996	26.7	7.8	-3.1	6.3	10.7	9.9
	1997	34.8	12.2	-1.2	10.5	14.8	9.2
	1998	35.7	14.0	-1.0	12.6	15.8	13.9
<b>Liabilities to Assets</b>	1996	0.19	0.49	0.82	0.46	0.53	0.60
	1997	0.22	0.52	0.83	0.50	0.55	0.62
	1998	0.25	0.55	0.83	0.52	0.59	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>	1996-97				19.0	26.7	
	1997-98				8.8	5.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1996				65.9	34.1	
	1997				70.1	29.9	
	1998				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.

## 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1997):	36,712						
Net Profit Margin	1996	6.5	2.0	-2.0	1.0	2.7	2.1
	1997	7.0	2.4	-1.5	1.4	3.1	2.4
	1998	7.8	3.0	-0.8	2.2	3.4	2.4
Pretax Profit Margin	1996	7.9	2.4	-1.9	1.2	3.3	2.7
	1997	8.5	2.9	-1.3	1.7	3.8	3.0
	1998	9.5	3.7	-0.7	2.6	4.2	3.2
Gross Profit Margin	1996	48.5	32.9	21.9	41.4	28.2	22.2
	1997	49.2	33.4	22.4	41.9	28.8	23.0
	1998	49.9	34.0	22.9	43.0	29.4	22.9
Pretax Profit to Assets	1996	14.6	4.5	-3.6	1.9	6.6	5.9
	1997	15.9	5.5	-2.6	2.7	7.5	6.5
	1998	18.1	6.9	-1.4	4.2	8.6	7.0
Return on Equity	1996	29.2	12.1	0.2	7.5	14.5	13.3
	1997	33.3	14.7	2.0	10.5	16.8	15.5
	1998	36.2	16.7	3.6	13.3	18.6	16.6
Liabilities to Assets	1996	0.40	0.69	0.95	0.77	0.64	0.65
	1997	0.43	0.71	0.97	0.79	0.66	0.66
	1998	0.41	0.70	0.94	0.77	0.65	0.66
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1996-97	10.6		9.4			
	1997-98	12.1		7.9			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1996	67.9		32.1			
	1997	70.4		29.6			
	1998	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.



## Total construction and real estate

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	90,971						
<b>Net Profit Margin</b>	1996	8.2	1.6	-3.6	1.5	1.9	1.4
	1997	9.1	2.2	-2.4	2.0	2.4	1.6
	1998	10.2	3.0	-1.5	3.1	3.0	1.8
<b>Pretax Profit Margin</b>	1996	10.3	2.0	-3.2	1.9	2.4	1.8
	1997	11.5	2.9	-2.0	2.8	3.0	2.0
	1998	12.9	3.8	-1.1	3.9	3.7	2.3
<b>Gross Profit Margin</b>	1996	44.8	27.4	16.1	33.9	20.4	12.4
	1997	45.8	27.9	16.4	35.1	20.5	12.4
	1998	46.0	28.0	16.7	35.5	21.1	13.4
<b>Pretax Profit to Assets</b>	1996	12.0	2.1	-3.7	1.4	4.1	4.0
	1997	14.3	3.2	-2.5	2.3	5.3	4.6
	1998	16.9	4.5	-1.4	3.3	7.4	5.6
<b>Return on Equity</b>	1996	25.0	7.6	-2.8	5.8	11.4	12.7
	1997	29.6	9.9	-1.0	7.7	14.0	13.7
	1998	33.0	12.3	0.4	9.4	17.4	17.4
<b>Liabilities to Assets</b>	1996	0.44	0.76	1.00	0.78	0.72	0.78
	1997	0.44	0.76	1.00	0.78	0.73	0.79
	1998	0.42	0.73	0.98	0.75	0.70	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>	1996-97			10.3			6.5
	1997-98			11.3			4.2
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1996			61.9			38.1
	1997			65.9			34.1
	1998			69.8			30.2

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

## Total transportation, storage, communications and utilities

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1997):	26,749						
<b>Net Profit Margin</b>	1996	7.2	1.5	-3.4	1.3	1.9	1.4
	1997	7.9	2.1	-2.6	1.9	2.4	1.5
	1998	8.9	2.9	-1.9	3.0	2.9	1.8
<b>Pretax Profit Margin</b>	1996	8.7	1.9	-3.1	1.6	2.4	1.9
	1997	9.4	2.6	-2.3	2.3	3.0	2.0
	1998	10.7	3.6	-1.6	3.6	3.6	2.3
<b>Gross Profit Margin</b>	1996	51.6	31.5	18.6	40.2	24.7	16.4
	1997	53.7	31.5	18.6	41.2	24.2	17.5
	1998	53.3	32.0	18.9	40.4	25.0	18.8
<b>Pretax Profit to Assets</b>	1996	14.0	3.3	-5.8	2.5	4.9	4.5
	1997	15.9	4.5	-4.5	3.7	5.9	4.9
	1998	18.1	6.1	-2.9	5.5	7.2	5.7
<b>Return on Equity</b>	1996	30.0	11.3	-3.1	10.2	12.6	13.9
	1997	34.5	13.8	-0.8	12.8	14.9	14.9
	1998	37.5	16.4	1.6	15.6	17.5	16.2
<b>Liabilities to Assets</b>	1996	0.47	0.77	1.00	0.80	0.71	0.76
	1997	0.50	0.79	1.01	0.83	0.73	0.76
	1998	0.49	0.78	0.99	0.81	0.72	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>		
	1996-97	10.3			8.8		
	1997-98	9.9			8.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	61.7			38.3		
	1997	64.9			35.1		
	1998	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.

## Total wholesale trade

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1997):	43,406						
Net Profit Margin	1996	5.2	1.4	-1.6	1.0	1.6	1.2
	1997	5.6	1.6	-1.4	1.2	1.8	1.3
	1998	6.0	1.9	-0.8	1.8	2.0	1.3
Pretax Profit Margin	1996	6.5	1.7	-1.5	1.2	2.0	1.6
	1997	6.9	2.0	-1.1	1.6	2.2	1.7
	1998	7.5	2.4	-0.6	2.3	2.5	1.8
Gross Profit Margin	1996	41.5	29.2	19.3	35.6	26.1	19.1
	1997	41.7	29.3	19.2	35.9	26.0	19.5
	1998	41.3	29.3	19.6	36.1	26.4	18.5
Pretax Profit to Assets	1996	14.3	3.9	-3.5	2.0	5.3	4.8
	1997	15.3	4.5	-2.9	2.7	5.7	5.0
	1998	16.8	5.7	-1.7	3.9	6.7	5.6
Return on Equity	1996	29.3	11.4	0.7	8.3	13.0	12.6
	1997	32.1	13.2	1.5	10.9	14.3	12.6
	1998	34.4	15.0	2.7	12.4	16.2	14.0
Liabilities to Assets	1996	0.42	0.73	0.98	0.79	0.70	0.73
	1997	0.44	0.74	0.99	0.80	0.71	0.72
	1998	0.43	0.72	0.97	0.78	0.69	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							
		1996-97		7.9		9.4	
		1997-98		9.3		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
		1996		67.5		32.5	
		1997		69.1		30.9	
		1998		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.

## 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 (1997):	77,057						
<b>Net Profit Margin</b>	1996	3.4	0.6	-2.3	0.3	0.9	0.8
	1997	3.6	0.8	-2.0	0.4	1.0	0.8
	1998	4.0	1.1	-1.3	0.8	1.2	0.8
<b>Pretax Profit Margin</b>	1996	4.1	0.8	-2.1	0.4	1.1	1.0
	1997	4.3	0.9	-1.8	0.6	1.2	1.0
	1998	4.8	1.3	-1.2	1.0	1.5	1.1
<b>Gross Profit Margin</b>	1996	45.4	32.5	21.5	39.0	26.9	18.0
	1997	45.9	32.8	21.6	39.4	26.9	16.5
	1998	45.7	32.8	21.6	39.8	27.2	20.1
<b>Pretax Profit to Assets</b>	1996	10.2	2.0	-5.8	0.6	3.5	4.1
	1997	11.2	2.5	-5.1	1.0	4.1	4.0
	1998	12.7	3.5	-3.4	2.0	5.1	4.4
<b>Return on Equity</b>	1996	24.5	8.6	-2.2	6.4	10.3	12.8
	1997	27.3	10.3	-1.2	7.7	11.9	13.5
	1998	29.8	11.8	0.9	9.1	13.5	13.5
<b>Liabilities to Assets</b>	1996	0.48	0.80	1.03	0.88	0.73	0.79
	1997	0.50	0.82	1.04	0.90	0.74	0.80
	1998	0.48	0.79	1.02	0.87	0.72	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>		
	1996-97	4.1			8.7		
	1997-98	4.7			4.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1996	60.3			39.7		
	1997	62.3			37.7		
	1998	66.1			33.9		

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



## Total services

		Small firms with revenue under \$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 (1997):	141,117						
Net Profit Margin	1996	11.3	2.5	-2.2	2.5	2.3	1.3
	1997	12.3	2.9	-1.8	3.1	2.7	1.5
	1998	14.0	3.9	-1.2	4.4	3.2	1.5
Pretax Profit Margin	1996	14.4	3.2	-1.9	3.3	3.0	1.8
	1997	15.7	3.8	-1.5	4.0	3.4	2.1
	1998	17.7	4.9	-0.9	5.6	3.9	1.9
Gross Profit Margin	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
Pretax Profit to Assets	1996	22.5	5.5	-4.5	4.9	6.7	4.8
	1997	24.9	6.5	-3.4	6.0	7.5	5.2
	1998	29.3	8.8	-2.1	8.6	9.2	5.8
Return on Equity	1996	37.1	14.8	0.9	14.2	16.5	13.9
	1997	39.9	16.6	2.0	15.7	18.3	16.3
	1998	44.2	19.9	4.0	19.2	20.8	17.5
Liabilities to Assets	1996	0.36	0.71	1.01	0.71	0.71	0.76
	1997	0.36	0.72	1.01	0.71	0.72	0.77
	1998	0.35	0.69	0.99	0.68	0.70	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1996-97				7.3	9.5	
	1997-98				8.5	7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1996				65.3	34.7	
	1997				67.6	32.4	
	1998				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.





