Print whole section

In detail

Detailed information about small business benchmarks.

Pubs, taverns and bars

Check the performance benchmarks for pubs, taverns and bars.

QC 81801

Air conditioning, refrigeration and heating services

Check the performance benchmarks for air conditioning, refrigeration and heating services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install, repair and maintain:

- ventilation
- air conditioning
- heating
- refrigeration systems.

They may also install ducting and construct freezers and cool rooms.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, there may be room for your business to improve.

Check you reported all income and accounted for any trading stock you used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	54% to 73%	65% to 78%	79% to 89%
Average total expenses	63%	72%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	26% to 45%	34% to 49%	41% to 53%
'Rent' divided by 'Annual turnover'	4% to 8%	3% to 6%	2% to 3%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 10%	4% to 6%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43639

Alarm installation services – fire and security

Check the performance benchmarks for alarm installation services – fire and security.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install fire alarms, smoke alarms and security systems.

These benchmarks **don't** apply to businesses that mainly:

- import and manufacture alarm and security systems
- install alarms and security systems in motor vehicles
- install video surveillance systems.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	53% to 71%	59% to 76%	76% to 87%
Average total expenses	62%	67%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	20% to 40%	27% to 41%	31% to 43%
'Labour' divided by 'Annual turnover'	23% to 39%	17% to 31%	22% to 36%
'Rent' divided by 'Annual turnover'	6% to 9%	3% to 6%	2% to 3%

'Motor vehicle expenses' divided by 'Annual turnover'	6% to 10%	5% to 7%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43654

Architectural services

Check the performance benchmarks for architectural services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide a wide range of architectural services in the residential, commercial and industrial building markets. They may also:

- design buildings and structures, or land developments
- prepare building contracts
- undertake building inspections
- undertake landscape architecture.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance

against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$135,000 – $220,000	$220,001 – $400,000	More than $400,000
'Total expenses' divided by 'Annual turnover'	29% to 56%	40% to 65%	61% to 79%
Average total expenses	42%	53%	70%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$135,000 – $220,000	$220,001 – $400,000	More than $400,000
'Rent' divided by 'Annual turnover'	5% to 10%	5% to 8%	4% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 4%	1% to 2%

For benchmarks for previous years, see Small business benchmarks
.

QC 43655

Automotive electrical services

Check the performance benchmarks for automotive electrical services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry repair, maintain and test automotive electrical systems and components.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	28% to 42%	33% to 43%	37% to 46%
Average cost of sales	35%	38%	41%
'Total expenses' divided by	58% to 74%	65% to 80%	79% to 87%

'Annual turnover'			
Average total expenses	66%	73%	83%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $250,000	$250,001 – $750,000	More than $750,000
'Labour' divided by 'Annual turnover'	19% to 29%	16% to 25%	20% to 28%
'Rent' divided by 'Annual turnover'	7% to 12%	5% to 8%	3% to 5%
'Motor vehicle expenses' divided by 'Annual turnover'	5% to 8%	3% to 5%	2% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43658

Bakeries and hot bread shops

Check the performance benchmarks for bakeries and hot bread shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry bake and sell bread, cakes and pastry products.

These benchmarks don’t apply to bread deliveries and specialised cake shops.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	31% to 38%	34% to 39%	29% to 36%
Average cost of sales	34%	36%	33%
'Total expenses' divided by 'Annual turnover'	69% to 81%	75% to 86%	82% to 90%
Average total expenses	75%	81%	86%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $750,000	More than $750,000

'Labour' divided by 'Annual turnover'	14% to 25%	15% to 28%	25% to 34%
'Rent' divided by 'Annual turnover'	10% to 17%	8% to 12%	5% to 8%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43659

Barber and men’s hairdressing

Check the performance benchmarks for barber and men's hairdressing.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry cut men's and boy's hair. They may also sell personal care and tobacco products.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most

current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	More than $150,000
'Total expenses' divided by 'Annual turnover'	43% to 61%	65% to 81%
Average total expenses	52%	73%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	More than $150,000
'Labour' divided by 'Annual turnover'	24% to 40%	32% to 46%
'Rent' divided by 'Annual turnover'	17% to 24%	11% to 17%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 3%

For benchmarks for previous years, see Small business benchmarks
.

QC 43660

Beauty services

Check the performance benchmarks for beauty services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide nail care, beauty treatments, skin care and massage. They may also provide waxing services and sell salon and beauty products.

These benchmarks don't apply to hairdressers, barbers or tanning studios.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is likely to be the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $400,000	More than $400,000
'Total expenses' divided by 'Annual turnover'	48% to 69%	69% to 83%	77% to 88%
Average total expenses	58%	76%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $400,000	More than $400,000
'Labour' divided by 'Annual turnover'	23% to 35%	25% to 37%	27% to 39%
'Rent' divided by 'Annual turnover'	13% to 21%	12% to 19%	9% to 16%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43661

Blocklaying services

Check the performance and input benchmarks for blocklaying services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry lay blocks and prepare sites for the construction of buildings and other structures.

These benchmarks don't apply to bricklayers, pavers or builders.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$75,000 – $155,000	$155,001 – $500,000	More than $500,000
'Total expenses' divided by 'Annual turnover'	38% to 57%	58% to 71%	78% to 88%
Average total	47%	65%	83%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$75,000 – $155,000	$155,001 – $500,000	More than $500,000
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 10%	6% to 9%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43662

Book retailing

Check the performance benchmarks for book retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell books, including fiction and non-fiction, educational, business and reference books.

These benchmarks don't apply to newsagencies or stationery suppliers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	29% to 51%	45% to 57%	53% to 56%
Average cost of	40%	51%	55%

sales			
'Total expenses' divided by 'Annual turnover'	64% to 82%	75% to 90%	88% to 93%
Average total expenses	73%	82%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $250,000**	**$250,001 – $750,000**	**More than $750,000**
'Rent' divided by 'Annual turnover'	14% to 19%	9% to 14%	6% to 11%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 5%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43663

Bottle shops and liquor retailing

Check the performance benchmarks for bottle shops and liquor retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell packaged wine, beer, spirits and ready-mixed drinks.

These benchmarks don't apply to pubs, taverns and bars or accommodation hotels.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000
'Cost of sales' divided by 'Annual turnover'	63% to 74%	69% to 77%	74% to 79%
Average cost of sales	68%	73%	76%
'Total expenses' divided by 'Annual turnover'	78% to 89%	90% to 95%	92% to 95%
Average total expenses	83%	93%	93%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000

'Labour' divided by 'Annual turnover'	12% to 18%	8% to 13%	7% to 10%
'Rent' divided by 'Annual turnover'	6% to 11%	4% to 7%	3% to 4%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43823

Bricklaying services

Check the performance and input benchmarks for bricklaying services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry:

- lay, cut and repair bricks
- prepare sites for the construction of buildings and other structures.

These benchmarks don't apply to block layers, pavers or builders.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $350,000	More than $350,000
'Total expenses' divided by 'Annual turnover'	29% to 46%	51% to 68%	70% to 84%
Average total expenses	38%	60%	77%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $350,000	More than $350,000
'Labour' divided by 'Annual turnover'	23% to 38%	29% to 43%	35% to 49%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 7%	3% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43822

Cabinet makers

Check the performance benchmarks for cabinet makers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry manufacture and install cabinets for kitchens, bathrooms, wardrobes and shop fittings.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$100,000 – $300,000	$300,001 – $900,000	More than $900,000
'Total expenses' divided by 'Annual turnover'	53% to 71%	72% to 84%	82% to 90%
Average total expenses	62%	78%	86%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$100,000 – $300,000	$300,001 – $900,000	More than $900,000
'Cost of sales' divided by 'Annual turnover'	21% to 40%	34% to 45%	38% to 48%
'Labour' divided by 'Annual turnover'	18% to 30%	16% to 28%	22% to 32%
'Rent' divided by 'Annual turnover'	7% to 11%	5% to 7%	3% to 5%
'Motor vehicle expenses' divided by 'Annual turnover'	5% to 8%	3% to 4%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43821

Cake shops and patisseries

Check the performance benchmarks for cake shops and patisseries.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry bake and sell cakes, pastries and similar products.

These benchmarks don't apply to bakeries or coffee shops.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	28% to 37%	30% to 35%	31% to 37%
Average cost of sales	33%	33%	34%
'Total expenses' divided by 'Annual turnover'	62% to 79%	78% to 87%	83% to 91%
Average total expenses	70%	83%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	18% to 27%	18% to 26%	21% to 28%

'Rent' divided by 'Annual turnover'	11% to 17%	9% to 15%	7% to 11%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43820

Carpentry services

Check the performance benchmarks for carpentry services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide carpentry services in the construction, commercial and domestic markets. This can include formwork, installing doors and partitions, and helping with house construction and renovations.

These benchmarks don't apply to cabinet makers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $110,000	$110,001 – $400,000	More than $400,000
'Total expenses' divided by 'Annual turnover'	32% to 50%	46% to 66%	76% to 87%
Average total expenses	41%	56%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $110,000	$110,001 – $400,000	More than $400,000
'Labour' divided by 'Annual turnover'	24% to 39%	21% to 35%	27% to 43%
'Motor vehicle expenses' divided by 'Annual turnover'	8% to 12%	5% to 8%	2% to 4%

For benchmarks for previous years, see Small business benchmarks
.

QC 43819

Carpet laying services

Check the performance benchmarks for carpet laying services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry lay and repair carpet. They may also lay other kinds of floor coverings, such as linoleum and cork tiles.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most

current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $250,000	More than $250,000
'Total expenses' divided by 'Annual turnover'	32% to 45%	37% to 55%	60% to 79%
Average total expenses	39%	46%	70%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $250,000	More than $250,000
'Labour' divided by 'Annual turnover'	26% to 38%	21% to 34%	26% to 42%
'Motor vehicle expenses' divided by 'Annual turnover'	8% to 11%	6% to 9%	3% to 5%

For benchmarks for previous years, see Small business benchmarks .

QC 43818

Catering services

Check the performance benchmarks for catering services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide food, beverages, catering equipment and wait staff.

These benchmarks don't apply to businesses that market or repair catering equipment, businesses that only hire out catering equipment, business that supply food to caterers, or food consultants.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	31% to 43%	32% to 41%	31% to 41%
Average cost of sales	37%	37%	36%

'Total expenses' divided by 'Annual turnover'	60% to 76%	68% to 83%	81% to 91%
Average total expenses	68%	75%	86%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	19% to 28%	16% to 27%	23% to 33%
'Rent' divided by 'Annual turnover'	6% to 12%	6% to 11%	4% to 8%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 7%	2% to 5%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43816

Cement rendering

Check the performance and input benchmarks for cement rendering.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry apply cement render to walls and surfaces for both residential and commercial buildings.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $400,000	More than $400,000
'Total expenses' divided by ' Annual turnover'	37% to 52%	61% to 77%	75% to 89%
Average total expenses	45%	69%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $400,000	More than $400,000
'Labour' divided by 'Annual turnover'	20% to 32%	25% to 38%	32% to 44%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 7%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43813

Chicken shops

Check the performance benchmarks for chicken shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell cooked chickens and other takeaway foods and drinks for consumption away from the premises.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$60,000 – $250,000	$250,001 – $575,000	More than $575,000
'Cost of sales' divided by 'Annual turnover'	38% to 46%	41% to 49%	40% to 48%
Average cost of sales	42%	45%	44%
'Total expenses' divided by 'Annual turnover'	76% to 87%	81% to 89%	85% to 93%
Average total expenses	82%	85%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$60,000 – $250,000	$250,001 – $575,000	More than $575,000

'Rent' divided by 'Annual turnover'	13% to 20%	10% to 16%	7% to 11%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks
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QC 43812

Child care services

Check the performance benchmarks for child care services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide the following services:

- long and short-term day care
- before and after school care
- vacation care.

Services carried out at child care centres may be subsidised by the government or operated privately by individual or home-based carers.

These benchmarks don't apply to child foster care and play centres.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	42% to 59%	60% to 77%	79% to 88%
Average total expenses	50%	69%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	10% to 16%	7% to 12%	8% to 12%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 4%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43811

Chiropractic and osteopathic services

Check the performance benchmarks for chiropractic and osteopathic services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry use specialised treatment techniques to manipulate the spine, joints and soft tissues in the body and to treat musculoskeletal problems and other functional disorders of the body.

These benchmarks don't apply to physiotherapy services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	34% to 52%	54% to 71%	67% to 82%
Average total	43%	62%	75%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	23% to 40%	21% to 38%	26% to 45%
'Rent' divided by 'Annual turnover'	13% to 21%	9% to 14%	6% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43810

Cleaning services – building and other industrial

Check the performance benchmarks for cleaning services – building and other industrial.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry clean retail, office and high-rise buildings, factory buildings, schools and roads.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $115,000	$115,001 – $250,000	More than $250,000

'Total expenses' divided by 'Annual turnover'	30% to 53%	46% to 69%	69% to 85%
Average total expenses	42%	57%	77%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $115,000	$115,001 – $250,000	More than $250,000
'Labour' divided by 'Annual turnover'	31% to 48%	29% to 47%	35% to 56%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 9%	3% to 5%

For benchmarks for previous years, see Small business benchmarks .

QC 43801

Cleaning services – carpet, rug and furniture upholstery

Check the performance benchmarks for cleaning services – carpet, rug and furniture upholstery.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry use steam or chemicals to clean or deodorise carpets, rugs and furniture upholstery. They may also provide carpet repairs, restorations and protection.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $300,000	More than $300,000
'Total expenses' divided by 'Annual turnover'	37% to 58%	43% to 61%	60% to 75%
Average total expenses	48%	52%	68%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $300,000	More than $300,000
'Motor vehicle expenses' divided by 'Annual turnover'	9% to 13%	7% to 10%	5% to 7%

For benchmarks for previous years, see Small business benchmarks .

QC 43800

Clothing retailing

Check the performance benchmarks for clothing retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell clothing and accessories. They may also provide alteration services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	39% to 55%	46% to 58%	48% to 57%
Average cost of sales	47%	52%	53%
'Total expenses' divided by 'Annual turnover'	72% to 85%	78% to 88%	83% to 91%
Average total expenses	78%	83%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Labour' divided by 'Annual turnover'	14% to 22%	11% to 19%	12% to 18%

'Rent' divided by 'Annual turnover'	11% to 19%	8% to 14%	5% to 10%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43799

Coffee shops

Check the performance benchmarks for coffee shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell coffee, tea, other drinks and food.

These benchmarks don't apply to coffee carts, vans or other mobile coffee retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	34% to 42%	35% to 41%	33% to 38%
Average cost of sales	38%	38%	36%
'Total expenses' divided by 'Annual turnover'	73% to 86%	81% to 90%	86% to 93%
Average total	79%	86%	89%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	21% to 32%	21% to 32%	27% to 35%
'Rent' divided by 'Annual turnover'	10% to 17%	8% to 14%	6% to 10%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43798

Computer retailing

Check the performance benchmarks for computer retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell computer hardware, software and related goods. They may also provide sales services and repairs.

These benchmarks don't apply to other electrical retailers, software developers or computer consultants.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	40% to 57%	43% to 56%	49% to 65%
Average cost of sales	49%	50%	57%
'Total expenses' divided by 'Annual turnover'	64% to 80%	70% to 85%	82% to 91%
Average total expenses	72%	78%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	7% to 14%	6% to 9%	2% to 4%

'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43797

Concreting services

Check the performance and input benchmarks for concreting services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide concrete services for the construction of buildings and other structures, for example, footpaths, foundations, driveways, and single and multi-storey buildings.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Total expenses' divided by 'Annual turnover'	38% to 59%	63% to 77%	76% to 87%
Average total expenses	48%	70%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Motor vehicle expenses'	7% to 12%	5% to 8%	3% to 5%

divided by 'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks .

QC 43796

Confectionery retailing

Check the performance benchmarks for confectionery retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell confectionery, including chocolates, lollies and other sweets.

These benchmarks don't apply to convenience stores or grocery stores.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	More than $250,000
'Cost of sales' divided by 'Annual turnover'	42% to 55%	43% to 53%
Average cost of sales	48%	48%
'Total expenses' divided by 'Annual turnover'	73% to 84%	81% to 90%
Average total expenses	78%	85%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	More than $250,000

'Rent' divided by 'Annual turnover'	11% to 15%	6% to 13%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43795

Courier services

Check the performance benchmarks for courier services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry collect and deliver documents and goods for commercial and residential customers. Generally, services include express and guaranteed delivery and interstate transportation.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $300,000	More than $300,000
'Total expenses' divided by 'Annual turnover'	42% to 58%	48% to 71%	76% to 89%
Average total expenses	50%	59%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $300,000	More than $300,000
'Motor vehicle expenses'	15% to 23%	14% to 21%	7% to 17%

divided by 'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks .

QC 43794

Craft shops

Check the performance benchmarks for craft shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell materials, accessories and tools for making craft, including art and craft patterns, books, fabric, paint, paper, kits and knitting supplies.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business

may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	More than $150,000
'Cost of sales' divided by 'Annual turnover'	35% to 51%	38% to 53%
Average cost of sales	43%	45%
'Total expenses' divided by 'Annual turnover'	66% to 84%	75% to 90%
Average total expenses	75%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	More than $150,000
'Rent' divided by 'Annual turnover'	13% to 20%	6% to 12%

'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43793

Delicatessen

Check the performance benchmarks for delicatessens.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell smallgoods, including cooked meats, cheese and other specialised foods. They may also operate a café or sandwich shop as a part of their business.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	40% to 57%	46% to 56%	52% to 63%
Average cost of sales	49%	51%	58%
'Total expenses' divided by 'Annual turnover'	76% to 87%	80% to 89%	86% to 93%
Average total expenses	82%	85%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Rent' divided by 'Annual turnover'	9% to 18%	9% to 14%	5% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 4%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43792

Delivery services

Check the performance benchmarks for delivery services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide road delivery services to businesses such as bread manufacturers, ready-mixed concrete suppliers and water businesses.

These benchmarks don't include courier services and postal delivery services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $90,000	$90,001 – $210,000	More than $210,000
'Total expenses' divided by 'Annual turnover'	38% to 56%	48% to 66%	66% to 82%
Average total expenses	47%	57%	74%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $90,000	$90,001 – $210,000	More than $210,000
'Motor vehicle expenses' divided by 'Annual turnover'	14% to 21%	14% to 21%	9% to 20%

For benchmarks for previous years, see Small business benchmarks .

QC 43791

Dental specialists

Check the performance benchmarks for dental specialists.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide specialist dental services. Specialist practitioners include:

- paediatric dentists
- orthodontists
- prosthodontists
- periodontists
- endodontists
- oral and maxillofacial surgeons

- oral pathologists
- oral surgeons.

These benchmarks don't apply to general dental surgeons, hygienists, assistants or technicians.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $900,000	More than $900,000
'Total expenses' divided by '	43% to 65%	60% to 73%	59% to 72%

Annual turnover'			
Average total expenses	54%	67%	66%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $900,000	More than $900,000
'Rent' divided by 'Annual turnover'	8% to 12%	8% to 12%	4% to 7%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43790

Dental surgeons – general

Check the performance benchmarks for general dental surgeons.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide general dental health services.

These benchmarks don't apply to dental specialists, hygienists, assistants or technicians.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $435,000	$435,001 – $815,000	More than $815,000

'Total expenses' divided by 'Annual turnover'	55% to 67%	65% to 73%	67% to 80%
Average total expenses	61%	69%	73%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$50,000 – $435,000**	**$435,001 – $815,000**	**More than $815,000**
'Labour' divided by 'Annual turnover'	25% to 41%	24% to 37%	23% to 37%
'Rent' divided by 'Annual turnover'	9% to 15%	7% to 10%	4% to 7%
'Motor vehicle expenses´ divided by 'Annual turnover'	1% to 3%	1%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43789

Discount and variety stores

Check the performance benchmarks for discount and variety stores.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell goods at discounted prices, including:

- homewares
- hardware
- gardening products
- electrical products
- storage items
- pet accessories
- textiles
- stationery
- giftware.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	42% to 53%	47% to 52%	47% to 55%
Average cost of sales	47%	49%	51%
'Total expenses' divided by 'Annual turnover'	79% to 88%	83% to 92%	86% to 93%
Average total expenses	83%	87%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	20% to 30%	19% to 25%	12% to 21%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43788

Domestic appliance repair and maintenance

Check the performance benchmarks for domestic appliance repair and maintenance.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry repair and maintain white goods and electrical appliances.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	48% to 67%	59% to 76%	77% to 88%

Average total expenses	58%	67%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	20% to 35%	29% to 42%	36% to 48%
'Rent' divided by 'Annual turnover'	6% to 12%	4% to 8%	2% to 4%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 7%	3% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43787

Driving schools and instructors

Check the performance benchmarks for driving schools and instructors.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide lessons on the safe operation of cars, trucks and other motor vehicles. They may also provide defensive driving and advanced driver courses.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $75,000	$75,001 – $165,000	More than $165,000
'Total expenses' divided by 'Annual turnover'	32% to 45%	34% to 50%	51% to 70%
Average total expenses	38%	42%	61%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $75,000	$75,001 – $165,000	More than $165,000
'Motor vehicle expenses' divided by 'Annual turnover'	16% to 22%	12% to 18%	6% to 14%

For benchmarks for previous years, see Small business benchmarks .

QC 43786

Electrical and electronic product retailing

Check the performance benchmarks for electrical and electronic product retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell electrical and electronic goods, generally to households, home office and small business customers. These products include:

- household appliances
- audio and visual products
- portable electronics
- electrical and gas cooking appliances
- electrical, oil and gas heating products
- barbecues
- air conditioners
- information technology
- telecommunications and navigation products
- electrical products.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $750,000	$750,001 – $2,000,000	More than $2,000,000
'Cost of sales' divided by 'Annual turnover'	44% to 61%	54% to 67%	59% to 73%
Average cost of sales	53%	60%	66%
'Total expenses' divided by 'Annual turnover'	71% to 87%	83% to 92%	89% to 95%
Average total	79%	87%	92%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $750,000**	**$750,001 – $2,000,000**	**More t $2,000,**
Rent/turnover	5% to 10%	3% to 6%	2% to
Motor vehicle expenses/turnover	3% to 5%	1% to 2%	

For benchmarks for previous years, see Small business benchmarks .

QC 43785

Electrical services

Check the performance benchmarks for electrical services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install, repair, maintain, assemble, identify and design electrical equipment and networks.

These benchmarks don't apply to auto electricians or air conditioning specialists.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Total expenses' divided by 'Annual turnover'	51% to 68%	59% to 75%	75% to 86%
Average total expenses	59%	67%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	22% to 34%	26% to 36%	30% to 41%
'Labour' divided by 'Annual turnover'	21% to 35%	17% to 30%	23% to 34%
'Motor vehicle expenses' divided by 'Annual turnover'	6% to 10%	4% to 7%	3% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43784

Entertainment media retailing

Check the performance benchmarks for entertainment media retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell recorded music, movies and television programs.

These benchmarks don't apply to electrical product retailers or multimedia game retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check you reported all income and accounted for any trading stock you used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000–$350,000	More than $350,000

'Cost of sales' divided by 'annual turnover'	32% to 51%	39% to 56%
Average cost of sales	41%	48%
'Total expenses' divided by 'Annual turnover'	54% to 75%	76% to 87%
Average total expenses	65%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000–$350,000	More than $350,000
'Rent' divided by 'Annual turnover'	9% to 13%	4% to 8%
'Motor vehicle expenses divided by 'Annual turnover'	3% to 5%	1%

For benchmarks for previous years, see Small business benchmarks
.

QC 43783

Fence construction

Check the performance benchmarks for fence construction businesses.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry supply and construct industrial and residential fences. They may also repair and maintain fences.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $250,000	$250,001 – $400,000	More than $400,000

'Total expenses' divided by 'Annual turnover'	59% to 71%	66% to 77%	75% to 85%
Average total expenses	65%	72%	80%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $250,000	$250,001 – $400,000	More than $400,000
'Cost of sales' divided by 'Annual turnover'	27% to 45%	33% to 47%	38% to 49%
'Labour' divided by 'Annual turnover'	16% to 25%	14% to 23%	16% to 26%
'Motor vehicle expenses' divided by 'Annual turnover'	6% to 9%	4% to 7%	3% to 5%

For benchmarks for previous years, see Small business benchmarks .

QC 43782

Fish and chips shops

Check the performance benchmarks for fish and chips shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell cooked fish and chips for consumption away from the premises. They may also sell hamburgers, hot and cold drinks, and other convenience foods such as ice cream.

Fish and chip shops may also be attached to fresh fish and seafood retailing businesses.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	43% to 49%	45% to 51%	44% to 50%
Average cost of sales	46%	48%	47%
'Total expenses' divided by 'Annual turnover'	79% to 86%	80% to 89%	81% to 90%
Average total expenses	83%	84%	86%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $500,000	More than $500,000
'Rent' divided by 'Annual turnover'	12% to 17%	9% to 13%	5% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks
.

QC 43781

Fish and seafood retailing – fresh

Check the performance benchmarks for fresh fish and seafood retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell fresh and frozen fish and other seafood products. They may also sell takeaway sushi and cooked fish and chips.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $1,000,000	More than $1,000,000
'Cost of sales' divided by 'Annual turnover'	58% to 69%	57% to 67%	63% to 73%
Average cost of sales	63%	62%	68%
'Total expenses' divided by	76% to 88%	85% to 92%	90% to 94%

'Annual turnover'			
Average total expenses	82%	88%	92%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $1,000,000	More than $1,000,000
'Rent' divided by 'Annual turnover'	6% to 10%	6% to 9%	4% to 7%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43780

Floor covering retailing

Check the performance benchmarks for floor covering retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell floor-covering materials or goods such as carpet, rugs, tiles, and vinyl and timber floor coverings.

These benchmarks don't apply to businesses mainly involved in installing flooring materials.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $800,000	$800,001 – $2,000,000	More than $2,000,000
'Cost of sales' divided by 'Annual turnover'	35% to 54%	48% to 60%	51% to 64%
Average cost of sales	44%	54%	57%
'Total expenses' divided by 'Annual turnover'	66% to 83%	85% to 93%	88% to 93%
Average total expenses	75%	89%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $800,000	$800,001 – $2,000,000	More than $2,000,000
'Rent' divided by 'Annual turnover'	6% to 11%	5% to 7%	3% to 5%

'Motor vehicle expenses' divided by 'Annual turnover'	3% to 6%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43779

Florists

Check the performance benchmarks for florists.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell cut flowers, fresh and dried flower arrangements. They may also sell complimentary gifts such as soft toys, balloons, chocolates and champagne. Many also offer delivery services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't

report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	40% to 51%	43% to 50%	45% to 53%
Average cost of sales	45%	47%	49%
'Total expenses' divided by 'Annual turnover'	68% to 82%	78% to 88%	83% to 91%
Average total expenses	75%	83%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	13% to 23%	14% to 22%	16% to 23%
'Rent' divided by 'Annual turnover'	8% to 14%	7% to 11%	4% to 8%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43778

Footwear retailing

Check the performance benchmarks for footwear retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell shoes. They may also sell accessories and provide shoe repair services.

These benchmarks don't apply to clothing retailers or businesses that specialise in shoe repairs.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $180,000	$180,001 – $600,000	More than $600,000
'Cost of sales'	40% to 59%	51% to 59%	48% to 56%

divided by 'Annual turnover'			
Average cost of sales	49%	55%	52%
'Total expenses' divided by 'Annual turnover'	66% to 82%	78% to 87%	84% to 91%
Average total expenses	74%	82%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $180,000**	**$180,001 – $600,000**	**More than $600,000**
'Rent' divided by 'Annual turnover'	11% to 19%	8% to 14%	6% to 10%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43777

Fruit and vegetable retailing

Check performance benchmarks for fruit and vegetable retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell fresh fruit and vegetables to consumers and other businesses such as restaurants and cafes. They may also sell food items such as dried fruits, nuts, milk, bread, juice and cheese.

These benchmarks don't apply to businesses involved in growing or wholesaling fruit and vegetables.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $450,000	$450,001 – $1,100,000	More than $1,100,000
'Cost of sales' divided by 'Annual turnover'	58% to 71%	65% to 73%	69% to 76%
Average cost of sales	64%	69%	72%
'Total expenses' divided by 'Annual turnover'	78% to 88%	87% to 92%	92% to 96%
Average total expenses	83%	89%	94%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $450,000	$450,001 – $1,100,000	More than $1,100,000
'Labour' divided by 'Annual turnover'	11% to 18%	8% to 13%	8% to 13%
'Rent' divided by 'Annual turnover'	6% to 11%	5% to 9%	4% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43776

Fuel retailing

Check the performance benchmarks for fuel retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell fuel and some motor vehicle related products. They may also sell supermarket items, takeaway food and lottery tickets. They may also offer utility vehicle and trailer hire services and car wash facilities.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$75,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000
'Cost of sales' divided by 'Annual turnover'	65% to 79%	67% to 81%	79% to 88%
Average cost of	72%	74%	83%

sales			
'Total expenses' divided by 'Annual turnover'	79% to 91%	91% to 96%	96% to 98%
Average total expenses	85%	94%	97%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$75,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000
'Motor vehicle expenses' divided by 'Annual turnover'	1% to 3%	0% to 1%	0%

For benchmarks for previous years, see Small business benchmarks .

QC 43775

Furniture removalists

Check the performance benchmarks for furniture removalists.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry remove and transport furniture for residential and commercial customers. They may also pack goods and provide interstate transportation and storage.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $125,000	$125,001 – $525,000	More than $525,000

'Total expenses' divided by 'Annual turnover'	43% to 65%	60% to 79%	78% to 89%
Average total expenses	54%	70%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$50,000 – $125,000**	**$125,001 – $525,000**	**More than $525,000**
'Motor vehicle expenses' divided by 'Annual turnover'	12% to 20%	9% to 16%	6% to 12%

For benchmarks for previous years, see Small business benchmarks .

QC 43774

Furniture retailing

Check the performance benchmarks for furniture retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell indoor and outdoor furniture, including lounges, tables, chairs, cabinets and other related household products.

These benchmarks don't apply to white good retailers or electrical retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $1,000,000	More than $1,000,000

'Cost of sales' divided by 'Annual turnover'	42% to 55%	47% to 57%	52% to 58%
Average cost of sales	48%	52%	55%
'Total expenses' divided by 'Annual turnover'	73% to 86%	81% to 91%	87% to 95%
Average total expenses	80%	86%	91%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $1,000,000	More than $1,000,000
‘Labour’ divided by ‘Annual turnover’	12% to 20%	10% to 17%	10% to 14%
'Rent' divided by 'Annual turnover'	11% to 19%	8% to 14%	7% to 11%

'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43773

Garden supplies retailing

Check the performance benchmarks for garden supplies retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell garden supplies, including:

- plants
- seeds
- soil
- pots
- potting mixtures
- fertilisers
- pest controls
- garden tools
- garden furniture
- other garden products and accessories.

They may also provide water tanks, hydroponics and landscaping supplies.

These benchmarks don't apply to hardware stores or landscapers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by	34% to 50%	39% to 53%	46% to 56%

'Annual turnover'			
Average cost of sales	42%	46%	51%
'Total expenses' divided by 'Annual turnover'	67% to 83%	74% to 88%	84% to 92%
Average total expenses	75%	81%	88%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Rent' divided by 'Annual turnover'	8% to 14%	5% to 9%	3% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 7%	2% to 4%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43772

Gift stores

Check the performance benchmarks for gift stores.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell gift items such as:

- novelty items
- souvenirs
- glassware
- memorabilia
- special occasion items
- gift cards and wrapping.

These benchmarks don't apply to department stores or discount stores.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't

report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	44% to 56%	46% to 55%	48% to 56%
Average cost of sales	50%	50%	52%
'Total expenses' divided by 'Annual turnover'	77% to 85%	79% to 88%	84% to 92%
Average total expenses	81%	83%	88%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	13% to 23%	10% to 18%	7% to 15%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43771

Glazing services

Check the performance benchmarks for glazing services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install, maintain and repair glass windows, doors, partitions and structures in household and commercial premises.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	46% to 65%	62% to 76%	77% to 88%
Average total expenses	56%	69%	83%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	19% to 36%	28% to 44%	36% to 47%
'Rent' divided by 'Annual turnover'	4% to 8%	4% to 7%	3% to 4%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 10%	4% to 6%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43769

Grocery retailing and convenience stores

Check the performance benchmarks for grocery retailers and general stores.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell grocery and other general household items. They generally sell a wide range of items, including:

- food products
- toiletries
- household cleaning or general use products
- newspapers and magazines.

These benchmarks don't apply to businesses that mainly sell liquor, fuel or cooked food.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $950,000	More than $950,000
'Cost of sales' divided by 'Annual turnover'	59% to 71%	64% to 73%	71% to 77%
Average cost of sales	65%	69%	74%
'Total expenses' divided by 'Annual turnover'	82% to 90%	88% to 94%	92% to 96%
Average total expenses	86%	91%	94%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $950,000	More than $950,000
'Rent' divided by 'Annual turnover'	10% to 15%	7% to 11%	3% to 6%

'Motor vehicle expenses' divided by 'Annual turnover	2% to 3%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43768

Hairdressers

Check the performance benchmarks for hairdressers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry cut, colour, perm, straighten and style hair. They may also provide basic beauty or manicuring services and sell salon products.

These benchmarks don't apply to barbers or beauty services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $300,000	More than $300,000
'Total expenses' divided by 'Annual turnover'	40% to 57%	58% to 75%	75% to 86%
Average total expenses	48%	67%	80%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $300,000	More than $300,000

'Cost of sales' divided by 'Annual turnover'	12% to 18%	11% to 16%	12% to 16%
'Labour' divided by 'Annual turnover'	23% to 36%	25% to 37%	32% to 44%
'Rent' divided by 'Annual turnover'	14% to 21%	11% to 17%	8% to 13%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43767

Hardware and building supplies retailing

Check the performance benchmarks for hardware and building supplies retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell hardware, timber and building products, including tools, bathroom and kitchen accessories, paint and garden supplies.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–23

Annual turnover range	$65,000 – $400,000	$400,001 – $1,000,000	More than $1,000,000
'Cost of sales' divided by	47% to 63%	56% to 66%	61% to 69%

'Annual turnover'			
Average cost of sales	55%	61%	65%
'Total expenses' divided by 'Annual turnover'	72% to 84%	82% to 91%	87% to 93%
Average total expenses	78%	86%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $1,000,000	More than $1,000,000
'Labour' divided by 'Annual turnover'	15% to 23%	10% to 19%	10% to 15%
'Rent' divided by 'Annual turnover'	7% to 12%	5% to 8%	3% to 5%
'Motor vehicle expenses'	3% to 5%	1% to 3%	1% to 2%

divided by 'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks
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QC 43766

Health and fitness centres

Check the performance benchmarks for health and fitness centres.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide fitness classes and exercise programs, and access to fitness equipment and physical fitness activities.

These benchmarks don't apply to businesses that sell health food, health products, or fitness equipment.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2022–23

Annual turnover range	$65,000 – $175,000	$175,001 – $600,000	More than $600,000
'Total expenses' divided 'Annual turnover'	40% to 64%	69% to 83%	72% to 85%
Average total expenses	52%	76%	79%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $175,000	$175,001 – $600,000	More than $600,000
'Labour' divided by	21% to 36%	22% to 35%	19% to 33%

'Annual turnover'			
'Rent' divided by 'Annual turnover'	14% to 23%	15% to 23%	13% to 19%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43765

Health food retailing

Check the performance benchmarks for health food retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell health products, including health foods and drinks, vitamins, sports supplements, organic products and herbal products. They may also sell healthy-living products and services, such as health food recipes, skin products and cooking classes.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	48% to 64%	55% to 64%	57% to 65%
Average cost of sales	56%	59%	61%
'Total expenses' divided by	73% to 89%	86% to 92%	87% to 94%

'Annual turnover'			
Average total expenses	81%	89%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	7% to 13%	6% to 10%	5% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43763

Homewares retailing

Check the performance benchmarks for homewares retailing.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell a wide range of household products such as:

- cooking utensils
- tableware
- chinaware
- glassware
- cutlery
- crockery.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $900,000	More than $900,000
'Cost of sales' divided by 'Annual turnover'	41% to 55%	47% to 56%	49% to 60%
Average cost of sales	48%	52%	55%
'Total expenses' divided by 'Annual turnover'	72% to 85%	81% to 91%	86% to 93%
Average total expenses	79%	86%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $900,000	More than $900,000

'Labour' divided by 'Annual turnover'	15% to 20%	11% to 19%	12% to 18%
'Rent' divided by 'Annual turnover'	11% to 20%	9% to 18%	5% to 12%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43762

Ice-cream retailing

Check the performance benchmarks for ice-cream retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell ice-cream, gelato, frozen yogurt and soft serve cones. They may also sell confectionery, drinks, other desserts and a limited selection of fast food.

Ice-cream retailers may operate from free-standing shops, inside shopping centres or from vans or trucks.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $275,000	$275,001 – $475,000	More than $475,000
'Cost of sales' divided by 'Annual turnover'	26% to 33%	28% to 34%	27% to 35%
Average cost of sales	30%	31%	32%

'Total expenses' divided by 'Annual turnover'	69% to 82%	83% to 91%	80% to 89%
Average total expenses	76%	87%	85%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $275,000	$275,001 – $475,000	More than $475,000
'Rent' divided by 'Annual turnover'	10% to 18%	12% to 15%	8% to 13%
'Motor vehicle expenses' divided by 'Annual turnover'	5% to 9%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43760

Kebab shops

Check the performance benchmarks for kebab shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry prepare and sell kebabs for consumption away from the premises. They may also sell other fast food and soft drinks.

These benchmarks don't apply to restaurants or businesses that primarily sell food for consumption on the premises.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, there may be room for your business to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $170,000	$170,001 – $300,000	More than $300,000
'Cost of sales' divided by 'Annual turnover'	38% to 47%	41% to 47%	43% to 49%
Average cost of sales	44%	44%	46%
'Total expenses' divided by 'Annual turnover'	77% to 84%	81% to 89%	84% to 91%
Average total expenses	81%	85%	88%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $170,000	$170,001 – $300,000	More than $300,000
'Rent' divided by 'Annual turnover'	14% to 19%	12% to 18%	8% to 14%
'Motor vehicle	3% to 5%	2% to 3%	1% to 2%

expenses' divided by 'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks .

QC 43759

Landscape construction

Check the performance benchmarks for landscape construction.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide outdoor landscape construction services for residential, commercial and public premises.

These benchmarks don't apply to lawn mowing and garden services or businesses that only provide fence construction services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Total expenses' divided by 'Annual turnover'	46% to 64%	63% to 77%	76% to 86%
Average total expenses	55%	70%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Cost of sales' divided by	15% to 30%	24% to 36%	27% to 38%

'Annual turnover'			
'Labour' divided by 'Annual turnover'	18% to 29%	17% to 28%	24% to 34%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	4% to 7%	3% to 5%

For benchmarks for previous years, see Small business benchmarks .

QC 43758

Laundry and dry-cleaning services

Check the benchmarks for laundry and dry-cleaning services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide laundry and dry-cleaning services. They may also offer:

- garment repair and alteration services
- coin-operated, self-serve laundrette and bag-washing services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most

current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000–$150,000	$150,001–$600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	62% to 76%	63% to 79%	75% to 87%
Average total expenses	69%	71%	81%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000–$150,000	$150,001–$600,000	More than $600,000
'Rent' divided by 'Annual turnover'	21% to 33%	14% to 22%	7% to 13%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 7%	3% to 5%	2% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43757

Lawn mower retailing

Check the performance benchmarks for lawn mower retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell lawn mowers, parts and accessories. They may also sell other products such as trimmers, chainsaws and edging machines.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000–$550,000	$550,001–$1,450,000	More than $1,450,000
'Cost of sales' divided by 'Annual turnover'	48% to 62%	59% to 64%	64% to 69%
Average cost of sales	55%	62%	67%

'Total expenses' divided by 'Annual turnover'	75% to 83%	85% to 91%	89% to 94%
Average total expenses	79%	88%	91%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000–$550,000	$550,001–$1,450,000	More than $1,450,000
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43756

Lawn mowing and garden services

Check the performance benchmarks for lawn mowing and garden services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide lawn mowing and garden maintenance services. They may also provide tree lopping and turf management services.

These benchmarks don't apply to landscape construction.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is likely to be the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover	$50,000–$90,000	$90,001–$175,000	More than $175,000

range			
'Total expenses' divided by 'Annual turnover'	36% to 51%	41% to 58%	58% to 74%
Average total expenses	43%	49%	66%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000–$90,000	$90,001–$175,000	More than $175,000
'Labour' divided by 'Annual turnover'	25% to 37%	20% to 32%	24% to 37%
'Motor vehicle expenses' divided by 'Annual turnover'	9% to 14%	7% to 11%	5% to 8%

For benchmarks for previous years, see Small business benchmarks .

QC 43747

Machinery and equipment repairs and maintenance

Check the performance benchmarks for machinery and equipment repairs and maintenance.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry repair and maintain industrial and commercial equipment.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 key benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000–$200,000	$200,001–$600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	47% to 68%	54% to 76%	77% to 87%
Average total expenses	57%	65%	82%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000–$200,000	$200,001–$600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	17% to 35%	19% to 39%	31% to 49%
'Labour' divided by 'Annual turnover'	22% to 38%	19% to 36%	19% to 34%
'Rent' divided by 'Annual turnover'	6% to 11%	4% to 8%	2% to 4%

'Motor vehicle expenses' divided by 'Annual turnover'	6% to 10%	4% to 7%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43746

Manchester and other textile goods retailing

Check the performance benchmarks for manchester and other textile goods retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell linen, towels, ready-made soft furnishings, curtains, and fabrics for home sewers and dressmakers. They may also sell craft and sewing supplies.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 key benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000–$150,000	$150,001–$500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	38% to 53%	42% to 54%	46% to 56%
Average cost of sales	46%	48%	51%
'Total expenses' divided by 'Annual turnover'	64% to 83%	74% to 86%	81% to 90%
Average total expenses	74%	80%	85%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000–$150,000	$150,001–$500,000	More than $500,000
'Rent' divided by 'Annual turnover'	10% to 17%	8% to 14%	4% to 8%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43744

Meat and poultry retailing – fresh

Check the performance benchmarks for meat and poultry retailing.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell fresh meat and poultry products such as beef, pork, lamb and chicken.

These benchmarks don't apply to meat processing businesses.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $450,000	$450,001 – $850,000	More than $850,000
'Cost of sales' divided by 'Annual turnover'	56% to 66%	60% to 68%	61% to 69%
Average cost of	61%	64%	65%

sales			
'Total expenses' divided by 'Annual turnover'	81% to 90%	85% to 91%	87% to 93%
Average total expenses	85%	88%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $450,000**	**$450,001 – $850,000**	**More than $850,000**
'Rent' divided by 'Annual turnover'	5% to 9%	4% to 8%	3% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 4%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43741

Motor vehicle parts and batteries retailing

Check the performance benchmarks for motor vehicle parts and battery retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell motor vehicle parts, including:

- accessories
- lubricants
- additives
- tools
- batteries
- cleaning products
- car audio and other products.

They may also install batteries.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 key benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $1,250,000	More than $1,250,000
'Cost of sales' divided by 'Annual turnover'	42% to 61%	50% to 62%	55% to 64%
Average cost of sales	51%	56%	60%
'Total expenses' divided by 'Annual turnover'	69% to 85%	80% to 90%	86% to 92%
Average total expenses	77%	85%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $400,000	$400,001 – $1,250,000	More than $1,250,000
'Labour' divided by 'Annual turnover'	14% to 24%	11% to 18%	11% to 16%
'Rent' divided by 'Annual turnover'	7% to 12%	5% to 7%	3% to 5%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 6%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43737

Motor vehicle retail - new and used

Check the performance benchmarks for motor vehicles – new and used.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell new and used motor vehicles and road-based commercial vehicles.

These benchmarks don't apply to motorcycle retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$75,000 – $500,000	$500,001 – $1,500,000	More than $1,500,000
'Cost of sales' divided by 'Annual turnover'	60% to 78%	67% to 82%	76% to 85%

Average cost of sales	69%	75%	81%
'Total expenses' divided by 'Annual turnover'	75% to 89%	87% to 93%	91% to 96%
Average total expenses	82%	90%	94%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$75,000 – $500,000**	**$500,001 – $1,500,000**	**More than $1,500,000**
'Rent' divided by 'Annual turnover'	6% to 11%	4% to 7%	2% to 3%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 5%	1% to 3%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43734

Musical instruments retail

Check the performance benchmarks for musical instruments retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell musical instruments and accessories. They may also:

- sell music publications, recorded music and music memorabilia
- provide musical instrument maintenance and repair services.

These benchmarks don't apply to entertainment media retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $285,000	$285,001 – $765,000	More than $765,000
'Cost of sales' divided by 'Annual turnover'	40% to 55%	51% to 63%	57% to 68%
Average cost of sales	48%	57%	63%
'Total expenses' divided by 'Annual turnover'	58% to 83%	81% to 87%	87% to 93%
Average total expenses	71%	84%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $285,000	$285,001 – $765,000	More than $765,000
'Rent' divided by 'Annual turnover'	10% to 13%	6% to 9%	4% to 7%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 3%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43731

Newsagents

Check the performance benchmarks for newsagents.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry:

- sell newspapers, magazines and similar publications, greeting cards, stationery and lottery products
- generally provide a delivery service for newspapers and magazines
- may also sell confectionery, drinks, phone cards, transport tickets, toys and gifts
- may provide services such as photocopying, fax and other similar services.

These benchmarks don't cover post office agencies and business solely delivering newspaper or magazines.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $1,000,000	More than $1,000,000
'Cost of sales' divided by	42% to 59%	47% to 62%	55% to 81%

'Annual turnover'			
Average cost of sales	50%	55%	68%
'Total expenses' divided by 'Annual turnover'	77% to 88%	83% to 91%	89% to 95%
Average total expenses	82%	87%	92%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $500,000**	**$500,001 – $1,000,000**	**More than $1,000,000**
'Rent' divided by 'Annual turnover'	9% to 16%	7% to 14%	4% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43706

Painting services

Check the performance and input benchmarks for painting services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry supply labour and materials to paint buildings and other structures.

These benchmarks don't apply to businesses that are mainly involved in interior decorating or sign writing.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use

accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	36% to 51%	54% to 71%	74% to 86%
Average total expenses	43%	63%	80%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	13% to 19%	14% to 21%	14% to 21%
'Labour' divided by	22% to 35%	26% to 40%	36% to 49%

'Annual turnover'			
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	4% to 6%	2% to 4%

For benchmarks for previous years, see Small business benchmarks .

QC 43705

Panel beating and smash repairs

Check the performance benchmarks for panel beating and smash repairs.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide motor vehicle smash repairs, panel beating, spray painting and restorations.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $300,000	More than $300,000
'Total expenses' divided by 'Annual turnover'	46% to 67%	51% to 73%	73% to 86%
Average total expenses	57%	62%	80%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $300,000	More than $300,000

'Cost of sales' divided by 'Annual turnover'	17% to 31%	19% to 35%	34% to 45%
'Labour' divided by 'Annual turnover'	21% to 33%	18% to 29%	20% to 29%
'Rent' divided by 'Annual turnover'	12% to 19%	9% to 15%	4% to 7%
'Motor vehicle expenses' divided by 'Annual turnover'	5% to 8%	4% to 6%	1% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43704

Pest control services

Check the performance benchmarks for pest control services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide inspection, eradication and prevention services in relation to rodents, cockroaches, termites, ants and other pests. They may also provide services relating to managing weeds.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $400,000	More than $400,000
'Total expenses' divided by	43% to 62%	45% to 66%	64% to 81%

'Annual turnover'			
Average total expenses	52%	55%	73%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $400,000	More than $400,000
'Labour' divided by 'Annual turnover'	28% to 40%	20% to 38%	25% to 38%
'Motor vehicle expenses' divided by 'Annual turnover'	9% to 13%	6% to 9%	5% to 7%

For benchmarks for previous years, see Small business benchmarks .

QC 43703

Pets and pet supply retailing

Check the performance benchmarks for pets and pet supply retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell household pets and pet supplies.

These benchmarks don't apply to selling livestock or other farming supplies.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover	$65,000 – $250,000	$250,001 – $750,000	More than $750,000

range			
'Cost of sales' divided by 'Annual turnover'	30% to 54%	39% to 55%	54% to 64%
Average cost of sales	42%	47%	59%
'Total expenses' divided by 'Annual turnover'	55% to 79%	80% to 88%	85% to 93%
Average total expenses	67%	84%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Rent' divided by 'Annual turnover'	10% to 18%	7% to 13%	4% to 7%
'Motor vehicle expenses' divided by	4% to 7%	1% to 3%	1%

'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks .

QC 43702

Pharmacy

Check the performance benchmarks for pharmacy.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell prescription medication, medical accessories and other healthcare products. They may also sell beauty and personal care products, confectionary and gift items.

These benchmarks don't apply to businesses that only provide labour and management services to pharmacies.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$400,000 – $1,500,000	$1,500,001 – $3,500,000	More than $3,500,000
'Cost of sales' divided by 'Annual turnover'	61% to 67%	63% to 67%	66% to 70%
Average cost of sales	64%	65%	68%
'Total expenses' divided by 'Annual turnover'	86% to 92%	87% to 93%	89% to 94%
Average total expenses	89%	90%	92%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$400,000 – $1,500,000	$1,500,001 – $3,500,000	More than $3,500,000
'Labour' divided by 'Annual turnover'	10% to 15%	10% to 14%	10% to 13%
'Rent' divided by 'Annual turnover'	3% to 5%	3% to 4%	2% to 4%
'Motor vehicle expenses' divided by 'Annual turnover'	0% to 1%	0%	0%

For benchmarks for previous years, see Small business benchmarks .

QC 43701

Physiotherapy services

Check the performance benchmarks for physiotherapy services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry:

- assess the underlying cause of personal movement disorders, muscle and joint pains or injuries
- provide effective treatments or rehabilitation services to patients
- may also provide massage, acupuncture and pilates or yoga classes
- may provide treatments at a clinic or offer home visits.

These benchmarks don't apply to chiropractic or osteopathic services or businesses that provide only pilates, yoga, massage or acupuncture services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover	$75,000 – $240,000	$240,001 – $600,000	More than $600,000

range			
'Total expenses' divided by 'Annual turnover'	29% to 50%	52% to 73%	73% to 84%
Average total expenses	40%	63%	78%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$75,000 – $240,000	$240,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	24% to 44%	29% to 45%	41% to 52%
'Rent' divided by 'Annual turnover'	10% to 16%	9% to 13%	6% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43698

Picture framing retailing

Check performance benchmarks for picture framing retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell picture frames, framing materials, accessories, tools and other art products.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use

amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$55,000 – $140,000	$140,001 – $260,000	More than $260,000
'Cost of sales' divided by 'Annual turnover'	26% to 34%	25% to 33%	26% to 31%
Average cost of sales	30%	29%	28%
'Total expenses' divided by 'Annual turnover'	56% to 73%	60% to 76%	69% to 84%
Average total expenses	65%	69%	76%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover	$55,000 – $140,000	$140,001 – $260,000	More than $260,000

range			
'Rent' divided by 'Annual turnover'	15% to 22%	12% to 18%	10% to 14%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	3% to 4%	1% to 3%

For benchmarks for previous years, see Small business benchmarks
.

QC 43696

Pizza shops - takeaway

Check the performance benchmarks for takeaway pizza shops.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell pizzas and other food.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	33% to 44%	38% to 44%	34% to 41%
Average cost of sales	39%	41%	38%
'Total expenses' divided by 'Annual turnover'	75% to 84%	80% to 89%	87% to 94%
Average total	79%	84%	90%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	7% to 15%	7% to 12%	4% to 7%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43694

Plastering and ceiling services

Check the performance benchmarks for plastering and ceiling services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install plasterboard sheets, cornices and wet or solid plastering.

These benchmarks don't apply to cement renderers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is likely to be the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $300,000	$300,001 – $1,000,000	More than $1,000,000
'Total expenses' divided by	35% to 55%	68% to 82%	84% to 93%

'Annual turnover'			
Average total expenses	45%	75%	88%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $300,000	$300,001 – $1,000,000	More than $1,000,000
'Cost of sales' divided by 'Annual turnover'	12% to 22%	19% to 29%	24% to 33%
‘Labour’ divided by ‘Annual turnover’	24% to 40%	30% to 45%	34% to 50%
‘Motor vehicle expenses’ divided by ‘Annual turnover’	7% to 10%	3% to 5%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43693

Plumbing services

Check the performance benchmarks for plumbing services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install, maintain and repair:

- pipe fittings
- hot water systems
- gas fittings
- plumbing
- drainage and sewerage systems.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use

accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	50% to 66%	59% to 74%	75% to 86%
Average total expenses	58%	66%	80%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	20% to 33%	26% to 35%	29% to 38%
'Labour' divided by	21% to 34%	16% to 27%	23% to 33%

'Annual turnover'			
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 7%	3% to 5%

For benchmarks for previous years, see Small business benchmarks .

QC 43692

Printing

Check the performance benchmarks for printing.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide general and commercial printing. Activities may include printing:

- books
- magazines
- newspapers
- cards
- stationery
- advertising materials
- labels (including the labels on packaging materials).

These benchmarks don't apply to businesses mainly providing printing support services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $500,000	More than $500,000
'Cost of sales' divided by 'Annual turnover'	26% to 43%	30% to 43%	33% to 46%
Average cost of	34%	36%	40%

sales			
'Total expenses' divided by 'Annual turnover'	64% to 81%	72% to 84%	80% to 89%
Average total expenses	72%	78%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $200,000**	**$200,001 – $500,000**	**More than $500,000**
'Labour' divided by 'Annual turnover'	22% to 34%	18% to 29%	19% to 28%
'Rent' divided by 'Annual turnover'	8% to 14%	7% to 11%	4% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 4%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43690

Printing support services

Check the performance benchmarks for printing support services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry:

- provide services of graphic design, typesetting, pre-press, binding and finishing
- distribute printed products.

They may also have printing facilities that allow them to complete the entire print task.

These benchmarks don't apply to businesses that only provide printing services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $900,000	More than $900,000
'Total expenses' divided by 'Annual turnover'	59% to 79%	68% to 83%	81% to 90%
Average total expenses	69%	76%	86%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $300,000	$300,001 – $900,000	More than $900,000
'Cost of sales' divided by	26% to 44%	30% to 44%	35% to 51%

'Annual turnover'			
'Labour' divided by Annual turnover	19% to 30%	16% to 27%	18% to 28%
'Rent' divided by 'Annual turnover'	7% to 13%	6% to 9%	4% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 6%	2% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43688

Pubs, taverns and bars

Check the performance benchmarks for pubs, taverns and bars.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell alcoholic beverages for consumption on the premises. They may also offer meals, entertainment, gaming facilities and accommodation; operate a retail liquor outlet service or have a table service restaurant operating from their premises.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$100,000 – $750,000	$750,001 – $2,500,000	More than $2,500,000
'Cost of sales' divided by 'Annual turnover'	34% to 46%	33% to 41%	31% to 42%
Average cost of	40%	37%	37%

sales			
'Total expenses' divided by 'Annual turnover'	78% to 90%	86% to 93%	87% to 94%
Average total expenses	84%	89%	91%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$100,000 – $750,000**	**$750,001 – $2,500,000**	**More than $2,500,000**
'Labour' divided by 'Annual turnover'	18% to 28%	23% to 32%	20% to 27%
'Rent' divided by 'Annual turnover'	9% to 14%	6% to 10%	6% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	1% to 2%	0% to 1%	0%

For benchmarks for previous years, see Small business benchmarks .

QC 43685

Restaurants

Check the performance benchmarks for restaurants.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell food and drink, generally for consumption on the premises.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use

accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000
'Cost of sales' divided by 'Annual turnover'	32% to 39%	32% to 38%	31% to 36%
Average cost of sales	35%	35%	34%
'Total expenses' divided by 'Annual turnover'	79% to 89%	84% to 93%	88% to 94%
Average total expenses	84%	88%	91%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover	$65,000 – $500,000	$500,001 – $2,000,000	More than $2,000,000

range			
'Labour' divided by 'Annual turnover'	18% to 30%	23% to 32%	27% to 34%
'Rent' divided by 'Annual turnover'	11% to 17%	8% to 12%	6% to 9%
'Motor vehicle expenses' divided by 'Annual turnover'	1% to 3%	1%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43683

Road freight transport services

Check the performance benchmarks for road freight transport services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry are involved in shipping freight by road.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most

current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	52% to 71%	63% to 80%	78% to 89%
Average total expenses	61%	72%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	25% to 37%	18% to 31%	21% to 32%
'Motor vehicle expenses' divided by 'Annual turnover'	14% to 25%	12% to 28%	5% to 26%

For benchmarks for previous years, see Small business benchmarks
.

QC 43681

Roofing services

Check the performance benchmarks for roofing services, including roof tiling, guttering and metal roofing.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry install roofing materials such as tiles, slate and metal. They may also repair and restore roofing and guttering and offer plumbing services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $325,000	$325,001 – $900,000	More than $900,000
'Total expenses' divided by 'Annual turnover'	43% to 63%	65% to 80%	80% to 89%
Average total expenses	53%	72%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $325,000	$325,001 – $900,000	More than $900,000
'Labour' divided by 'Annual turnover'	20% to 33%	22% to 35%	23% to 33%
'Motor vehicle expenses' divided by 'Annual turnover'	6% to 10%	4% to 6%	2% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43680

Sports, camping and fishing retailing

Check the performance benchmarks for sports, camping and fishing retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell sporting, camping and fishing products, including clothing, footwear, fishing tackle and camping equipment.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	45% to 62%	53% to 63%	58% to 66%
Average cost of	54%	58%	62%

sales			
'Total expenses' divided by 'Annual turnover'	68% to 84%	78% to 88%	86% to 92%
Average total expenses	76%	83%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Labour' divided by 'Annual turnover'	14% to 22%	11% to 19%	10% to 16%
'Rent' divided by 'Annual turnover'	7% to 14%	6% to 10%	4% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 6%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43679

Sports and physical recreation instruction

Check the benchmarks for sports and physical recreation instruction.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry coach and instruct a variety of sports and physical recreation activities. These activities can be carried out as a group or on an individual basis.

These benchmarks don't apply to businesses that only sell sporting equipment.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	36% to 58%	56% to 75%	71% to 85%
Average total expenses	47%	65%	78%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Rent' divided by 'Annual turnover'	11% to 20%	9% to 18%	7% to 13%
'Motor vehicle	5% to 8%	2% to 4%	1% to 2%

expenses' divided by 'Annual turnover'			

For benchmarks for previous years, see Small business benchmarks .

QC 43677

Stationery goods retailing

Check the performance benchmarks for stationery goods retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell stationery and office supplies, including office furniture, office technology, printing consumables and art supplies.

These benchmarks don't apply to newsagencies and book retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't

report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, there may be room for your business to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	39% to 58%	47% to 57%	52% to 63%
Average cost of sales	49%	52%	58%
'Total expenses' divided by 'Annual turnover'	66% to 82%	81% to 88%	86% to 93%
Average total expenses	74%	84%	90%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Rent' divided by 'Annual turnover'	8% to 13%	6% to 11%	3% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 4%	1% to 3%	1% to 2%

For benchmarks for previous years, see Small business benchmarks .

QC 43676

Takeaway food services

Check the performance benchmarks for takeaway food services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry prepare and sell takeaway food and drink for consumption away from the premises.

These benchmarks don't apply to restaurants.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, there may be room for your business to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	34% to 42%	36% to 43%	35% to 41%
Average cost of	38%	39%	38%

sales			
'Total expenses' divided by 'Annual turnover'	69% to 82%	76% to 87%	84% to 93%
Average total expenses	76%	82%	89%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $200,000	$200,001 – $600,000	More than $600,000
'Labour' divided by 'Annual turnover'	16% to 26%	15% to 24%	19% to 27%
'Rent' divided by 'Annual turnover'	10% to 17%	10% to 15%	7% to 12%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 6%	1% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43675

Tiling services – floor and wall

Check the performance and input benchmarks for floor and wall tiling businesses.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry lay floor and wall tiles on internal and external surfaces. They may also lay ceramic, clay, slate, marble and glass tiles, and offer floor sanding services.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range, there may be room for your business to improve.

Check you reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Total expenses' divided by 'Annual turnover'	36% to 52%	53% to 71%	79% to 90%
Average total expenses	44%	62%	84%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $150,000	$150,001 – $600,000	More than $600,000
'Cost of sales' divided by 'Annual turnover'	12% to 19%	14% to 21%	15% to 25%
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 11%	5% to 7%	2% to 3%

For benchmarks for previous years, see Small business benchmarks .

QC 43673

Timber floor sanding

Check the performance and input benchmarks for timber floor sanding businesses.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sand and polish timber floors. They may also:

- repair sub-floors and damaged floors
- replace floor boards
- remove scratches
- stain and lime floors.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business

may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $200,000	More than $200,000
'Total expenses' divided by 'Annual turnover'	42% to 56%	44% to 62%	59% to 78%
Average total expenses	49%	53%	68%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $100,000	$100,001 – $200,000	More than $200,000
'Cost of sales' divided by	17% to 26%	19% to 27%	20% to 28%

'Annual turnover'			
'Motor vehicle expenses' divided by 'Annual turnover'	7% to 12%	6% to 9%	4% to 6%

For benchmarks for previous years, see Small business benchmarks .

QC 43672

Tobacco retailing

Check performance benchmarks for tobacco retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell cigarettes, tobacco and other smoking-related products. They may also sell gifts, drinks, phone cards, magazines or other goods.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, there may be room for your business to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$100,000 – $700,000	$700,001 – $1,500,000	More than $1,500,000
'Cost of sales' divided by 'Annual turnover'	66% to 78%	78% to 86%	86% to 90%
Average cost of sales	72%	82%	88%
'Total expenses' divided by 'Annual turnover'	84% to 93%	91% to 95%	94% to 97%
Average total expenses	88%	93%	96%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$100,000 – $700,000	$700,001 – $1,500,000	More than $1,500,000
'Rent' divided by 'Annual turnover'	6% to 8%	4% to 6%	2% to 3%
'Motor vehicle expenses' divided by 'Annual turnover'	1% to 2%	0% to 1%	0%

For benchmarks for previous years, see Small business benchmarks .

QC 43671

Towing services

Check performance benchmarks for towing services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry tow motor vehicles.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Total expenses' divided by 'Annual turnover'	55% to 70%	61% to 78%	73% to 86%
Average total expenses	63%	69%	79%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $200,000	$200,001 – $500,000	More than $500,000
'Labour' divided by 'Annual turnover'	21% to 35%	16% to 28%	21% to 32%
'Rent' divided by 'Annual turnover'	6% to 11%	4% to 8%	3% to 6%
'Motor vehicle expenses' divided by 'Annual turnover'	19% to 30%	13% to 24%	10% to 20%

For benchmarks for previous years, see Small business benchmarks .

QC 43670

Toy and game retailing

Check the performance benchmarks for toy and game retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell toys, games and hobby materials to various age groups.

These benchmarks don't apply to sporting, camping and fishing retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $150,000	$150,001 – $550,000	More than $550,000

'Cost of sales' divided by 'Annual turnover'	47% to 63%	51% to 65%	56% to 64%
Average cost of sales	55%	58%	60%
'Total expenses' divided by 'Annual turnover'	76% to 85%	77% to 89%	85% to 92%
Average total expenses	80%	83%	88%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	**$65,000 – $150,000**	**$150,001 – $550,000**	**More than $550,000**
'Rent' divided by 'Annual turnover'	9% to 16%	8% to 13%	5% to 8%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	2% to 3%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43669

Tutoring and coaching

Check the performance benchmarks for school tuition services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry provide students and others with additional education services. This may include helping them to prepare for exams, teaching and revising a school syllabus, and providing additional teaching assistance.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use

accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$50,000 – $300,000	$300,001 – $800,000	More than $800,000
'Total expenses' divided by 'Annual turnover'	31% to 63%	57% to 80%	69% to 87%
Average total expenses	47%	69%	78%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$50,000 – $300,000	$300,001 – $800,000	More than $800,000
'Labour' divided by 'Annual turnover'	26% to 43%	25% to 41%	25% to 43%
'Rent' divided by	8% to 16%	6% to 11%	3% to 9%

'Annual turnover'			
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 6%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43668

Tyre retailing

Check the performance benchmarks for tyre retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry supply, fit and repair motor vehicle tyres. They may also repair brakes and suspensions, replace motor vehicle batteries, and provide other mechanical repairs.

These benchmarks don't apply to general motor mechanics or motor vehicle parts retailers.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $1,000,000	$1,000,001 – $2,500,000	More than $2,500,000
'Cost of sales' divided by 'Annual turnover'	57% to 67%	58% to 65%	61% to 68%
Average cost of sales	62%	62%	64%
'Total expenses' divided by 'Annual turnover'	83% to 91%	88% to 93%	90% to 94%
Average total	87%	91%	92%

expenses			

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $1,000,000	$1,000,001 – $2,500,000	More than $2,500,000
'Labour' divided by 'Annual turnover'	11% to 17%	12% to 16%	12% to 16%
'Rent' divided by 'Annual turnover'	5% to 7%	3% to 5%	3% to 4%
'Motor vehicle expenses' divided by 'Annual turnover'	2% to 3%	1% to 2%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43667

Veterinary services

Check the performance benchmarks for veterinary services.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry treat sick or injured animals. They may also sell medication and pet products.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Total expenses to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$100,000 – $300,000	$300,001 – $800,000	More than $800,000
'Total expenses'	44% to 67%	55% to 77%	74% to 84%

divided by 'Annual turnover'			
Average total expenses	55%	66%	79%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$100,000 – $300,000	$300,001 – $800,000	More than $800,000
'Cost of sales' divided by 'Annual turnover'	18% to 28%	20% to 27%	21% to 25%
'Rent' divided by 'Annual turnover'	6% to 11%	5% to 8%	3% to 5%
'Motor vehicle expenses' divided by 'Annual turnover'	4% to 7%	2% to 4%	1%

For benchmarks for previous years, see Small business benchmarks .

QC 43666

Watch and jewellery retailing

Check the performance benchmarks for watch and jewellery retailers.

Last updated 16 March 2026

Businesses in this industry

Businesses in this industry sell watches and jewellery. They may also provide repair and valuation services or sell giftware.

What are performance benchmarks

Performance benchmarks use information reported on tax returns for the 2023–24 financial year and are updated each year. This is the most current data.

The benchmarks show ranges of business income to business expenses. Use these benchmarks to compare your performance against similar businesses.

Key benchmark range

Cost of sales to turnover is the key benchmark range for this industry. It is the most accurate when predicting business turnover. If you don't report cost of sales, or only report a small amount, use total expenses to turnover as your key benchmark range instead.

You should fall within the key benchmark range for your annual turnover. If you fall outside the range for your industry, your business may have room to improve.

Check that you have reported all income and accounted for any trading stock used for private purposes. Some businesses can use accepted amounts as estimates for the value of trading stock used for private purposes.

2023–24 benchmarks

Key benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000
'Cost of sales' divided by 'Annual turnover'	30% to 44%	37% to 50%	44% to 56%
Average cost of sales	37%	43%	50%
'Total expenses' divided by 'Annual turnover'	65% to 79%	73% to 85%	82% to 91%
Average total expenses	72%	79%	87%

Other benchmarks

Not all expenses are reported by every business. Only use this information as a guide if it applies to your business.

Other benchmarks for 2023–24

Annual turnover range	$65,000 – $250,000	$250,001 – $750,000	More than $750,000

'Labour' divided by 'Annual turnover'	15% to 26%	13% to 21%	12% to 20%
'Rent' divided by 'Annual turnover'	9% to 19%	7% to 14%	5% to 10%
'Motor vehicle expenses' divided by 'Annual turnover'	3% to 5%	1% to 2%	0% to 1%

For benchmarks for previous years, see Small business benchmarks .

QC 43664

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