

Sole Proprietorship Returns, 2002

by Kevin Pierce and Michael Parisi

Nonfarm sole proprietorship profits increased 1.7 percent for Tax Year 2002 to \$221.1 billion. While a majority of the principal sole proprietorship industrial sectors reported increased profits, a few sectors reported a decrease in profits. The largest percentage increase in profits for a major industrial sector was 13.7 percent for wholesale trade. The next largest percentage growth in profits for a major industrial sector was 12.9 percent for finance and insurance, followed by a 10.6-percent growth reported by real estate and rental and leasing. Four major industrial sectors showed a decline in profits for 2002. The largest percentage decrease in profits was in retail trade, with a 20.8-percent decrease, followed by transportation and warehousing with a 5.4-percent decrease.

In addition to sole proprietorship growth in profits, Tax Year 2002 showed growth in both receipts and deductions: total business receipts increased 1.3 percent to \$1,029.7 billion, and total business deductions grew 1.2 percent to \$808.9 billion. With a 14.1-percent increase, administrative and support services [1] reported the largest percentage increase in receipts, followed by an 8.6-percent growth reported by real estate and rental and leasing. Administrative and support services also reported the largest percentage increase in deductions at 16.2 percent for 2002. When inflation is taken into account, 2002 total nonfarm sole proprietorship profits increased 0.2 percent, receipts decreased 0.3 percent, and deductions decreased 0.4 percent. Despite the overall increase in net income less deficits, sole proprietorship deficits increased by 8.7 percent in real terms from 2001.

The North American Industry Classification System (NAICS) for industrial coding was introduced for the first time in Tax Year 1998. Because of the coding changes, comparisons between data from 1998–2002 with 1997 and prior years may show inconsistencies. One reason is that many sole proprietorships under the NAICS system were classi-

fied in completely different industrial groups, which makes prior-year comparisons inappropriate. For example, in 1997, finance, insurance and real estate were grouped by Standard Industrial Classification (SIC) code as one industry while, under the NAICS system, the group split into two industrial sectors. The industrial sectors based on the NAICS codes, used for comparisons in this article with 2001 and future articles, are reported in Tables 1 and 2.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2002 increased 3.2 percent to over 18.9 million (Figure A)[2]. The two largest industrial sectors (in numbers of returns) showed an increase in the number of returns for Tax Year 2002: professional, scientific, and technical services increased 3.1 percent, and retail trade increased 3.0 percent. The number of returns in construction, the second largest sector for 2001, declined 4.0 percent. This was the largest decline in number of returns for all major sectors. The largest growth was found in finance and insurance services (12.3 percent). Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 1.3 percent, from \$1,016.8 billion to \$1,029.7 billion [3]. Administrative and support services showed the largest percentage growth in receipts, reporting an increase of \$5.6 billion or 14.1 percent. Real estate and rental and leasing receipts increased 8.6 percent, the second largest percentage increase for 2002. Professional, scientific, and technical services, reported the largest dollar increase in receipts of \$6.1 billion. Several industrial sectors reported drops in business receipts for 2002, the largest being wholesale trade with an 8.4-percent decrease. The next two largest percentage decreases in receipts were found in finance and insurance with 7.6 percent, and retail trade with 2.9-percent.

As shown in Figure B, total receipts dropped for the second straight year, decreasing 0.3 percent (in constant dollars). This was a smaller percentage decrease than the 2.7-percent decrease in 2001, which was the first decrease in business receipts since 1991 [4].

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Sole Proprietorship Returns, 2002

Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2001 and 2002

[Number of returns is in thousands--money amounts are in billions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions ¹		
	2001	2002	Percentage increase	2001	2002	Percentage increase	2001	2002	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	18,338.2	18,925.5	3.2	1,016.8	1,029.7	1.3	799.6	808.9	1.2
Construction.....	2,372.9	2,278.2	-4.0	164.2	168.5	2.6	135.7	140.4	3.4
Specialty trade contractors.....	1,854.8	1,708.4	-7.9	108.2	107.6	-0.5	86.5	86.9	0.5
Wholesale trade (merchant wholesalers).....	310.4	308.0	-0.8	38.8	35.5	-8.4	34.8	31.0	-11.0
Retail trade.....	2,254.2	2,321.2	3.0	184.8	179.4	-2.9	175.2	171.8	-1.9
Transportation and warehousing.....	939.5	949.4	1.1	52.7	54.9	4.2	44.6	47.3	5.9
Finance and insurance.....	576.6	647.3	12.3	82.6	76.4	-7.6	68.8	60.7	-11.7
Real estate and rental and leasing.....	968.1	1,015.5	4.9	49.2	53.4	8.6	28.8	30.8	7.0
Real estate.....	895.9	960.1	7.2	44.9	49.3	9.8	24.6	26.9	9.4
Professional, scientific, and technical services.....	2,592.3	2,672.4	3.1	118.8	124.9	5.2	70.0	76.4	9.1
Administrative and support and waste management and remediation services.....	1,567.3	1,754.5	11.9	39.3	44.9	14.1	28.0	32.6	16.2
Health care and social assistance.....	1,679.0	1,722.5	2.6	93.5	97.1	3.8	53.8	55.8	3.6
Child day care services.....	704.9	677.0	-4.0	8.8	8.9	1.4	5.4	5.6	4.0
Arts, entertainment, and recreation.....	1,037.3	1,105.7	6.6	21.2	23.0	8.4	15.9	17.5	10.2
Performing arts, spectator sports, and related industries.....	879.6	946.1	7.6	16.1	17.9	10.6	11.3	12.5	10.1
Other services.....	1,853.3	1,968.9	6.2	68.8	72.3	5.0	54.1	56.8	5.1
Personal and laundry services.....	1,143.5	1,225.1	7.1	30.3	33.4	10.3	21.4	23.8	10.8
All other industries.....	2,187.3	2,181.9	-0.2	102.9	99.5	-3.3	90.1	87.9	-2.4

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988-2002

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions ¹			Net income less deficit (profits)		
	Current dollars	Constant dollars ²		Current dollars	Constant dollars ²		Current dollars	Constant dollars ²	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988.....	672.0	887.8	--	545.7	720.9	--	126.3	166.9	--
1989.....	692.8	881.9	-0.7	560.2	713.1	-1.1	132.7	168.9	1.2
1990.....	730.6	895.5	1.5	589.2	722.1	1.3	141.4	173.3	2.6
1991.....	712.6	843.9	-5.8	571.2	676.4	-6.3	141.5	167.6	-3.3
1992.....	737.1	853.3	1.1	583.1	675.0	-0.2	154.0	178.3	6.4
1993.....	757.2	856.8	0.4	600.8	679.7	0.7	156.5	177.0	-0.7
1994.....	790.6	876.0	2.2	623.8	691.2	1.7	166.8	184.8	4.4
1995.....	807.4	876.6	0.1	638.1	692.8	0.2	169.3	183.8	-0.6
1996.....	843.2	898.5	2.5	666.5	710.1	2.5	176.8	188.3	2.5
1997.....	870.4	912.2	1.5	683.9	716.7	0.9	186.6	195.6	3.9
1998.....	918.3	951.8	4.3	716.2	742.3	3.6	202.3	209.7	7.2
1999.....	999.3	990.5	4.1	761.4	778.0	4.8	207.9	212.5	1.3
2000.....	1,021.0	1,021.0	3.1	806.4	806.4	3.6	214.7	214.7	1.1
2001.....	1,016.8	993.3	-2.7	799.6	781.1	-3.1	217.4	212.3	-1.1
2002.....	1,029.7	990.6	-0.3	808.9	778.2	-0.4	221.1	212.7	0.2

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

² Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2000 = 100.

NOTE: Percentage increases were calculated before rounding.

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Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home offices) in current dollars increased 1.2 percent from \$799.6 billion for 2001 to \$808.9 billion for 2002 (Figure A) [5,6]. Administrative and support services showed the largest percentage increase in deductions with 16.2 percent. Wholesale trade, retail trade, and finance and insurance were the sole proprietorship principal sectors that did not show an increase in deductions for 2002. Sole proprietorships in finance and insurance showed the largest percentage decrease in deductions (11.7 percent), followed by wholesale trade (11.0 percent). When accounting for inflation, business deductions decreased 0.4 percent for 2002, a smaller decrease than the 3.1-percent decrease for 2001 (Figure B).

Representing 43.5 percent of total 2002 business deductions, the cost of sales and operations was \$351.8 billion (Figure C), a 3.2-percent decrease from the 2001 level. Total business “expenses” (total business deductions minus the cost of sales and operations) were \$457.1 billion for 2002, a 4.8-percent increase from the 2001 amount. Figure D graphically presents the main components of total business expenses. The largest component, salaries and wages, accounted for 14.5 percent of the total. For 2002, salaries and wages totaled \$66.1 billion, a 3.5-percent increase from 2001 (Figure C). The next largest components of business expenses were cars and trucks (11.0 percent), depreciation (8.0 percent), and rent on business property, machinery, and equipment (7.6 percent). For 2002, these items were \$50.5 billion, \$36.6 billion, and \$34.9 billion, respectively. Car and truck expenses showed a 6.6-percent increase from 2001; depreciation, a 9.6-percent increase; and rent on business property, machinery, and equipment, a 3.6-percent increase.

Depreciation deductions began to decline for Tax Year 1986, following the enactment of the Tax Reform Act of 1986 (TRA86). TRA86 reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after July 31, 1986. In constant dollars, depreciation deductions dropped 9.6 percent for 1989 and continued to decline through 1992 (Figure E). Beginning with 1993, the trend reversed, and constant dollar depreciation increased every year through 2002, except for 1995,

Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2001 and 2002

[Money amounts are in millions of dollars]

Business deductions	2001	2002	Percentage increase
	(1)	(2)	(3)
Business deductions, total ¹	799,633.1	808,900.7	1.2
Cost of sales and operations, total	363,355.6	351,785.0	-3.2
Inventory, beginning of year.....	34,176.3	34,291.7	0.3
Cost of labor.....	28,022.3	30,389.0	8.4
Purchases.....	246,541.1	227,085.8	-7.9
Materials and supplies.....	43,798.3	45,589.2	4.1
Other costs.....	46,550.1	50,709.1	8.9
Inventory, end of year.....	35,732.5	36,279.8	1.5
Business expenses, total	436,277.5	457,115.6	4.8
Advertising expenses.....	10,774.1	11,238.0	4.3
Bad debts from sales or services.....	1,176.3	1,055.7	-10.3
Car and truck expenses.....	47,351.9	50,489.4	6.6
Commissions.....	12,130.1	14,066.8	16.0
Depletion.....	693.7	461.9	-33.4
Depreciation ²	33,425.6	36,642.0	9.6
Employee benefit programs.....	2,040.6	2,284.4	11.9
Home office business deductions ²	5,981.4	6,474.1	8.2
Insurance.....	14,367.0	16,004.3	11.4
Legal and professional services.....	7,482.6	8,365.9	11.8
Meals and entertainment deducted.....	4,735.3	5,088.1	7.4
Mortgage interest.....	5,456.2	5,006.9	-8.2
Other interest paid on business indebtedness.....	7,053.3	6,432.7	-8.8
Office expenses.....	10,604.8	11,331.7	6.9
Pension and profit-sharing plans.....	991.9	1,085.2	9.4
Rent on machinery and equipment.....	8,522.0	8,543.3	0.2
Rent on other business property.....	25,119.1	26,311.5	4.7
Repairs.....	12,129.8	12,669.1	4.4
Salaries and wages.....	63,826.0	66,068.0	3.5
Supplies.....	23,074.8	24,615.8	6.7
Taxes paid.....	14,214.1	14,901.4	4.8
Travel.....	8,657.3	9,110.2	5.2
Utilities.....	20,482.7	20,674.7	0.9
Other business deductions	94,612.3	96,803.8	2.3

¹ Includes returns with Schedule C-EZ attached. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

² Depreciation claimed on Form 8829 is included in "home office business deductions" and excluded from "depreciation" shown above.

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

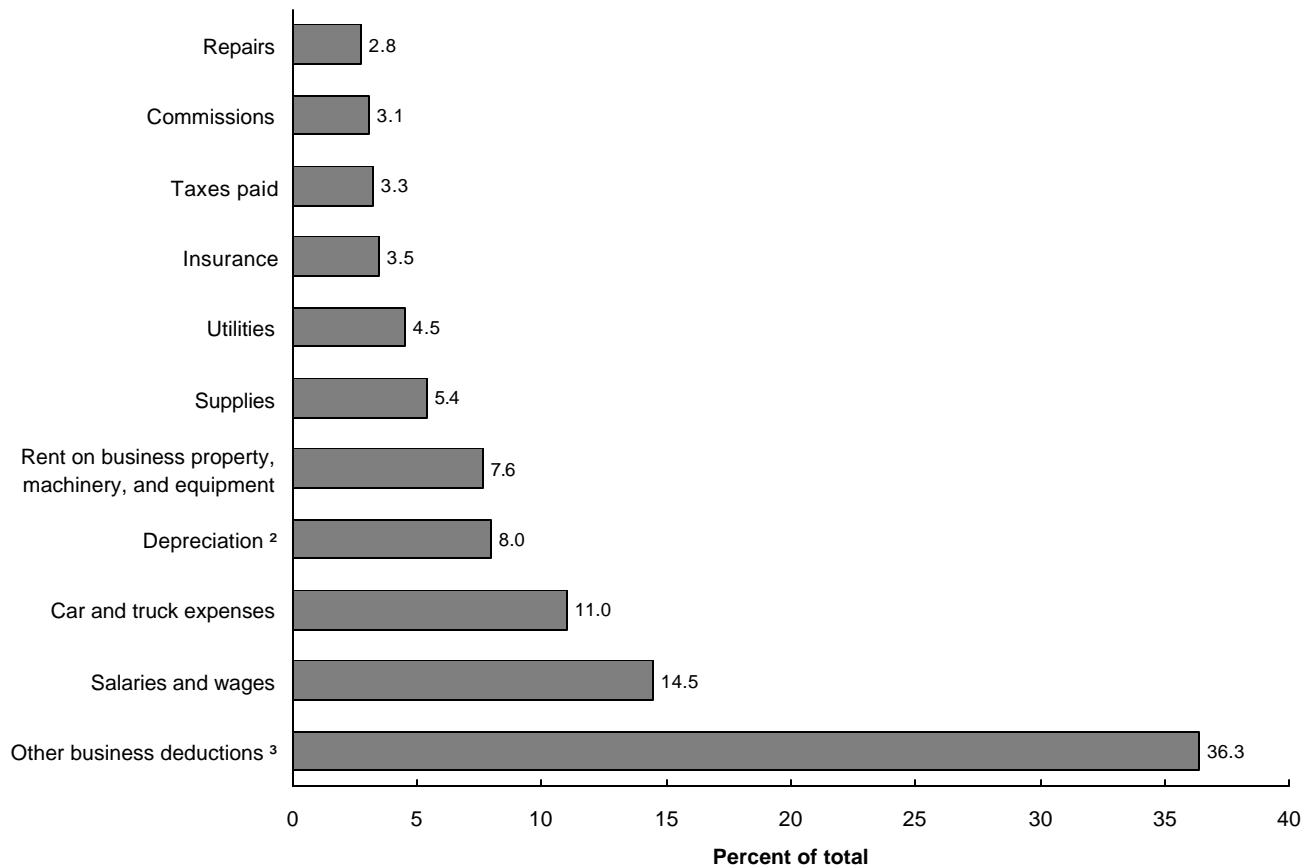
when it decreased 1.9 percent to \$28.5 billion [7]. For 2002, depreciation increased (in real terms) by 8.0 percent, the largest percentage increase in depreciation since the enactment of TRA86. The 2002 depreciation deductions accounted for 4.5 percent of total business deductions, but remained below the 1985 (pre-TRA86) level of 5.7 percent.

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Figure D

Nonfarm Sole Proprietorship Total Business Expenses, Tax Year 2002 ¹

Type of expenses



¹ Total business expenses equal all business deductions minus cost of sales and operations.

² Depreciation claimed on Form 8829 is included in "home office business deductions" and excluded from "depreciation" shown above.

³ Other business deductions include: advertising expenses; bad debts; depletion; employee benefit programs; interest; legal and professional services; office expenses; pension and profit-sharing plans; travel, meals, and entertainment; and home office business deductions. Other business deductions also include all Schedule C-EZ deductions (\$1.4 billion).

NOTES: Percents are based on an estimated total business expense of \$457.1 billion. Detail may not add to 100 percent because of rounding.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing Schedule C-EZ, *Net Profit From Business*, a simplified version of Schedule C, *Profit or Loss From Business*. (Schedules C and C-EZ are the source of sole proprietorship statistics.) Taxpayers could use Schedule C-EZ if they: had business expenses of \$2,500 or less; used the cash accounting method; had no inventories; did

not report a deficit from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

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Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988-2002

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars ¹			Percentage increase in constant dollars ¹		
	Net income	Deficit	Depreciation ²	Net income	Deficit	Depreciation ²	Net income	Deficit	Depreciation ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988.....	145.5	19.2	26.1	192.2	25.4	34.5	--	--	--
1989.....	152.4	19.7	24.5	194.0	25.1	31.2	0.9	-1.1	-9.6
1990.....	161.7	20.2	23.7	198.2	24.8	29.0	2.2	-1.3	-6.9
1991.....	162.4	20.9	23.1	192.3	24.8	27.4	-3.0	(³)	-5.8
1992.....	173.5	19.5	23.3	200.8	22.6	27.0	4.4	-8.8	-1.4
1993.....	177.0	20.5	25.0	200.3	23.2	28.3	-0.3	2.8	4.9
1994.....	187.8	21.0	26.2	208.1	23.3	29.0	3.9	0.3	2.6
1995.....	191.7	22.5	26.2	208.2	24.4	28.5	(³)	4.8	-1.9
1996.....	200.1	23.4	27.4	213.2	24.9	29.2	2.4	2.1	2.4
1997.....	210.5	23.8	28.6	220.6	25.0	30.0	3.4	0.3	2.9
1998.....	226.2	23.9	29.1	234.5	24.8	30.2	6.3	-0.7	0.7
1999.....	233.4	25.5	30.6	238.5	26.0	31.3	1.7	4.9	3.7
2000.....	245.2	30.5	32.2	245.2	30.5	32.2	2.8	17.3	2.8
2001.....	250.2	32.8	33.4	244.4	32.0	32.7	-0.3	5.0	1.4
2002.....	257.3	36.2	36.6	247.5	34.8	35.3	1.3	8.7	8.0

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2000 = 100.

² Excludes depreciation claimed on Form 8829, Expenses for Business Use of Your Home.

³ Less than 0.05 percent.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ by industrial sector. Over 2.7 million taxpayers filed Schedule C-EZ for Tax Year 2002. Of the returns filed for 2002 in the administrative and support services sector (the largest filers of this schedule), taxpayers filed approximately 430 thousand Schedule C-EZ returns, or 24.5 percent of the total for that sector. For 2002, business receipts from Schedule C-EZ filers totaled \$16.2 billion, or 1.6 percent of total business receipts reported. However, the business deductions reported on Schedule C-EZ returns accounted for only 0.2 percent of total business deductions for all industries. Even in the administrative and support services sector with its higher concentration of Schedule C-EZ filers, deductions reported on Schedule C-EZ accounted for only 0.6 percent of that sector's total business deductions.

Profits and Losses

For 2002, a little over half of the principal industrial sectors reported increased sole proprietorship profits (net income less deficit). Figure B presents total

profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 2001 and 2002 [8]. Total profits increased 1.7 percent from \$217.4 billion for 2001 to \$221.1 billion for 2002. Retail trade reported the largest percentage change in profits for 2002, decreasing 20.8 percent to \$7.6 billion. Transportation and warehousing reported the second largest percentage decrease in profits with 5.4 percent. The largest percentage increase was for wholesale trade, which showed a 13.7- percent increase in profits for 2002. Finance and insurance had the second largest percentage increase, with 12.9 percent. This was followed by sole proprietors in real estate and rental and leasing who reported increased gains of \$2.2 billion, representing a 10.6-percent increase from 2001 levels. Professional, scientific, and technical services, the largest of the industrial sectors with respect to profits, showed a 0.4-percent decrease in profits.

In constant dollars, total profits increased 0.2 percent for 2002 (Figure B). Figure E presents net income and deficit separately between 1988 and

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Figure F

Nonfarm Sole Proprietorship Returns with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2002

[Money amounts are in millions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions ¹		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	18,925,517	2,748,893	14.5	1,029,691.8	16,196.1	1.6	808,900.7	1,390.7	0.2
Construction.....	2,278,208	285,878	12.5	168,481.3	1,953.8	1.2	140,389.6	144.8	0.1
Wholesale trade (merchant wholesalers).....	308,015	24,043	7.8	35,488.4	151.6	0.4	30,958.5	10.8	(²)
Retail trade.....	2,321,152	171,142	7.4	179,426.5	665.8	0.4	171,836.8	84.3	(²)
Transportation and warehousing.....	949,446	99,288	10.5	54,882.1	552.7	1.0	47,252.0	65.8	0.1
Finance and insurance.....	647,338	58,503	9.0	76,355.7	489.5	0.6	60,721.9	21.3	(²)
Real estate and rental and leasing.....	1,015,488	58,457	5.8	53,356.5	593.8	1.1	30,768.4	33.2	0.1
Professional, scientific, and technical services.....	2,672,368	380,980	14.3	124,946.1	2,704.5	2.2	76,381.9	213.3	0.3
Administrative and support and waste management and remediation services.....	1,754,486	429,817	24.5	44,878.4	2,251.1	5.0	32,561.8	200.0	0.6
Health care and social assistance.....	1,722,464	367,942	21.4	97,076.9	2,406.9	2.5	55,809.8	196.7	0.4
Arts, entertainment, and recreation.....	1,105,714	154,810	14.0	22,999.0	633.6	2.8	17,472.2	91.5	0.5
Other services.....	1,968,943	300,858	15.3	72,260.4	1,961.1	2.7	56,844.9	167.7	0.3
All other industries.....	2,181,895	417,175	19.1	99,540.4	1,831.8	1.8	87,903.0	161.3	0.2

¹ Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

² Less than 0.05 percent.

NOTE: Certain smaller sole proprietorships could elect not to itemize business deductions by filing Schedule C-EZ, Net Profit for Business. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ.

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2001 and 2002

[Money amounts are in billions of dollars]

Industrial sector	Net income less deficit (profits)		
	2001	2002	Percentage increase
	(1)	(2)	(3)
All nonfarm industries.....	217.4	221.1	1.7
Construction.....	28.5	28.1	-1.5
Specialty trade contractors.....	21.7	20.7	-4.7
Wholesale trade (merchant wholesalers).....	4.0	4.5	13.7
Retail trade.....	9.6	7.6	-20.8
Transportation and warehousing.....	8.1	7.7	-5.4
Finance and insurance.....	13.9	15.7	12.9
Real estate and rental and leasing.....	20.4	22.6	10.6
Real estate.....	20.3	22.4	10.3
Professional, scientific, and technical services.....	48.8	48.6	-0.4
Administrative and support and waste management and remediation services.....	11.3	12.3	8.9
Health care and social assistance.....	39.7	41.3	4.0
Child day care services.....	3.4	3.3	-2.8
Arts, entertainment, and recreation.....	5.3	5.6	4.1
Performing arts, spectator sports, and related industries.....	4.8	5.4	12.5
Other services.....	14.8	15.4	4.3
Personal and laundry services.....	8.8	9.7	9.2
All other industries.....	12.9	11.7	-9.0

NOTE: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

2002, in current and constant dollars. For 2002, net income (in constant dollars) increased 1.3 percent, and net deficit (in constant dollars) increased 8.7 percent.

Industry Trends

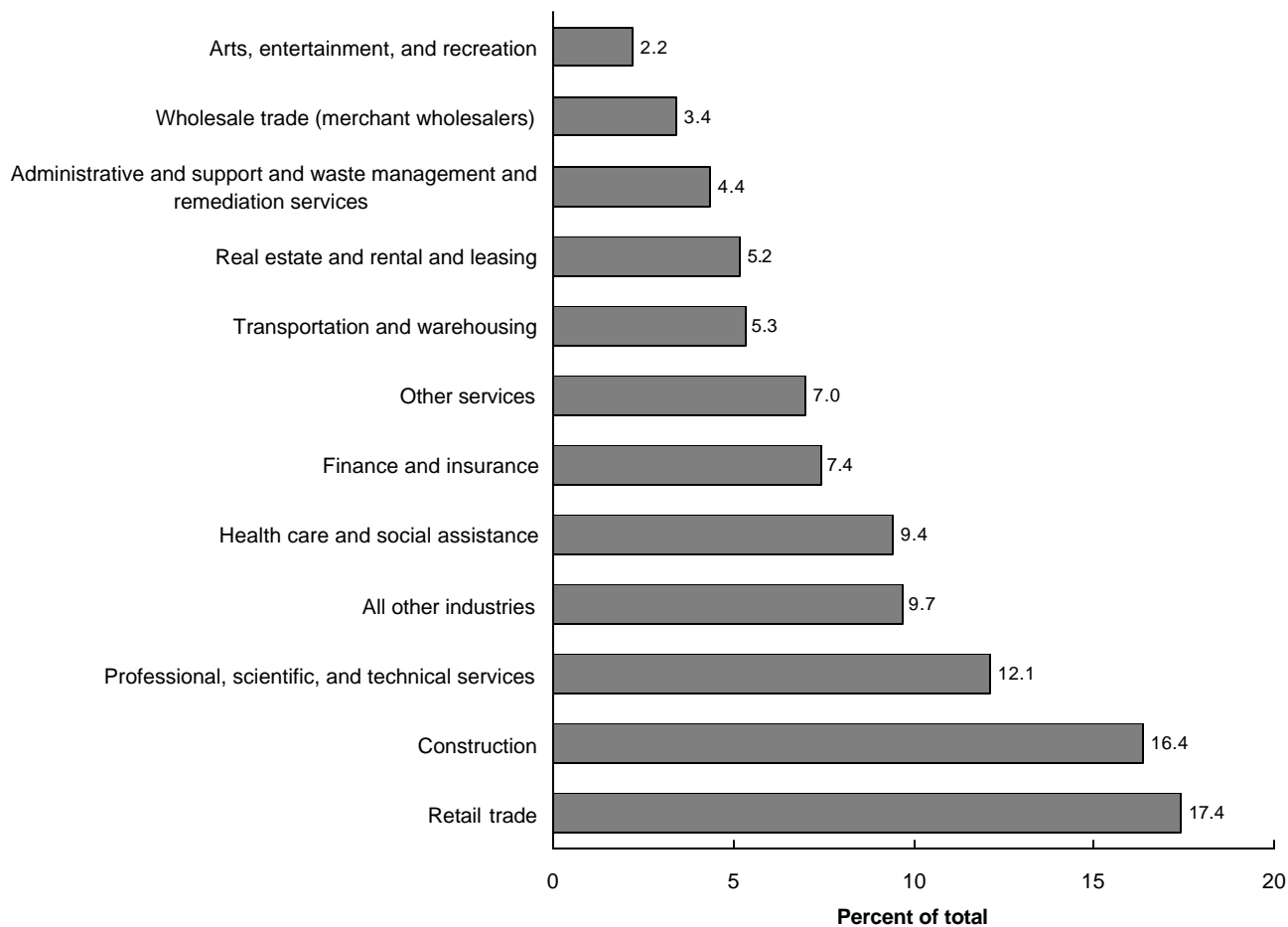
Using receipts as a measure of business size, Figures A and H show that retail trade was the largest sole proprietorship industrial sector for 2002 with 17.4 percent of all business receipts. Total receipts for this sector, at \$179.4 billion, were 2.9 percent less than the \$184.8 billion reported for 2001, while deductions also decreased by 1.9 percent. This resulted in a 20.8-percent decline in profits, the largest decrease in profits for all sectors (Figure G).

The second largest industrial sector was construction, with receipts totaling \$168.5 billion. This amount was 16.4 percent of all sole proprietorship receipts for 2002, representing a 2.6-percent increase from the 2001 amount. Deductions increased even more, by 3.4 percent. Thus, construction profits decreased 1.5 percent for 2002, totaling \$28.1 billion. Special trade contractors reported the largest portion (73.7 percent) of these profits. As a group, special trade contractors showed a decrease of 0.5 percent

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Figure H

Nonfarm Sole Proprietorship Total Business Receipts by Selected Industrial Sectors, Tax Year 2002



NOTES: Percents are based on an estimated total business receipts of \$1,029.7 billion. Detail may not add to 100 percent because of rounding.

for receipts and a decrease of 4.7 percent for profits.

The third largest sector was professional, scientific, and technical services, which accounted for 12.1 percent of sole proprietorship receipts for 2002. Receipts increased 5.2 percent to \$124.9 billion, and deductions increased 9.1 percent to \$76.4 billion, yielding a decrease in profits of 0.4 percent. Figures G and I also demonstrate that, despite the decline in profits from \$48.8 billion in 2001 to \$48.6 billion for 2002, professional, scientific, and technical service accounted for the largest percentage of sole proprietorship profits for 2002, with 22.0 percent.

The fourth largest sole proprietorship industrial sector with 9.4 percent of total receipts was health care and social assistance. A 3.8-percent increase in receipts for this sector, accompanied by a 3.6-percent increase in deductions, led to an increase in profits of 4.0 percent. This sector had the second largest amount of profits for 2002, reporting 18.7 percent of all sole proprietorship profits.

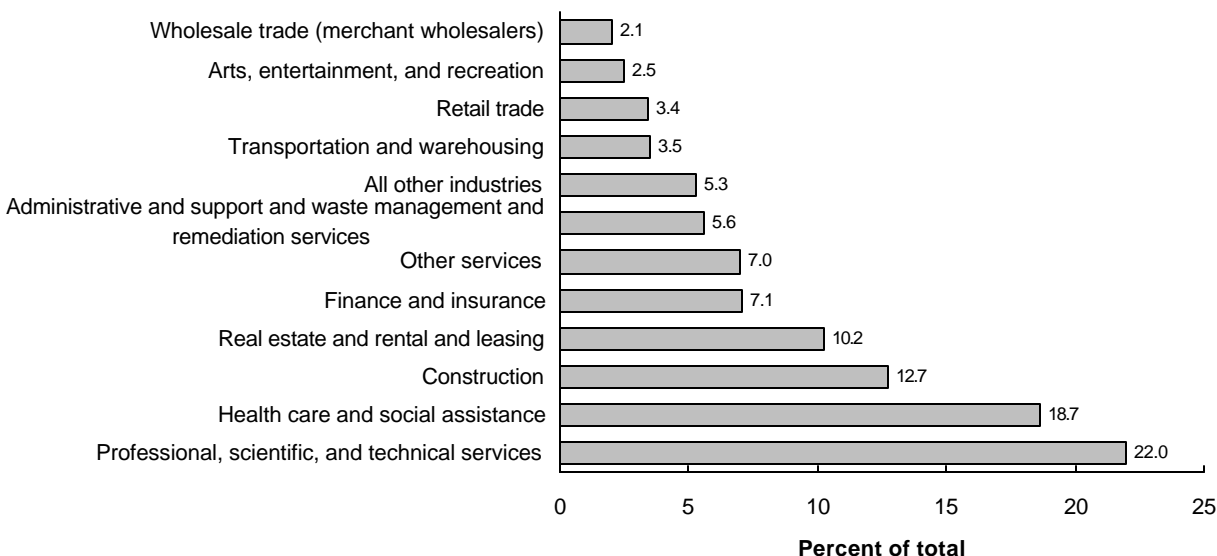
Summary

Profits for nonfarm sole proprietorships for Tax Year 2002 grew 1.7 percent to \$221.1 billion. In constant

Sole Proprietorship Returns, 2002

Figure I

Nonfarm Sole Proprietorship Total Business Profits by Selected Industrial Sectors, Tax Year 2002



NOTES: Percents are based on an estimated total business profits of \$221.1 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," shown elsewhere in this article.

dollars, total nonfarm sole proprietorship profits increased 0.2 percent. Wholesale trade reported the largest percentage growth in profits at 13.7 percent, while finance and insurance had the second largest percentage increase, at 12.9 percent. Professional, scientific, and technical services had the largest profits of any sector at \$48.6 billion, or 22.0 percent of total sole proprietorship profits, followed by health care and social assistance at 18.7 percent. For all sole proprietorships, receipts and deductions increased 1.3 percent and 1.2 percent, respectively. The largest sole proprietorship industrial sector based on business receipts was retail trade, accounting for 17.4 percent of

receipts. This sector reported a 20.8-percent decrease in profits. Administrative and support services showed the largest percentage increase in both receipts and deductions, with a 14.1-percent increase in receipts and a 16.2-percent increase in deductions.

Data Sources and Limitations

The 2002 sole proprietorship estimates are based on a stratified probability sample of unaudited Individual Income Tax Returns, Form 1040 (including electronically-filed returns), processed by the Internal Revenue Service during Calendar Year 2003. Returns in the sample were stratified based on: (1) the presence or

Sole Proprietorship Returns, 2002

Figure J

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2002

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts ¹	Total business deductions	Depreciation ²	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	0.69	0.76	1.41	0.97	1.80
Construction.....	2.55	2.65	4.05	3.21	6.72
Special trade contractors.....	3.12	3.27	4.89	3.90	8.47
Wholesale trade.....	6.02	6.13	10.94	9.56	12.67
Retail trade.....	2.34	2.32	4.60	3.68	4.54
Transportation and warehousing.....	3.45	3.50	5.11	4.78	7.64
Finance and insurance.....	2.95	3.11	8.06	4.65	7.14
Real estate and rental and leasing.....	3.33	3.32	5.64	4.24	6.93
Real estate.....	3.47	3.43	6.33	4.34	7.73
Professional, scientific, and technical services.....	2.23	2.55	4.07	2.62	5.74
Administrative and support and waste management and remediation services.....	3.89	4.42	6.61	4.45	8.14
Health care and social assistance.....	2.20	2.33	4.01	2.64	9.45
Child day care services.....	5.77	6.95	14.07	6.40	18.92
Arts, entertainment, and recreation.....	4.51	4.46	6.72	6.29	6.34
Performing arts, spectator sports, and related industries.....	5.09	4.96	7.68	6.77	7.11
Other services.....	3.25	3.52	5.31	3.87	7.22
Personal and laundry services.....	4.36	4.90	8.16	5.20	10.16
All other industries.....	2.80	2.88	3.77	3.76	4.85

¹ Positive only.

² Excludes depreciation claimed on Form 8829.

absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.05 percent to 100 percent. The 2002 nonfarm sole proprietorship data are based on a sample of 49,752 returns and a population of 18,925,517 returns [9]. The corresponding sample and population for the 2001 data were 51,275 returns and 18,338,190 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV’s) are used to measure that magnitude. Figure J presents estimated coefficients of

variation for the number of returns and money amounts for selected items and industrial sectors. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The Appendix to this issue of the *Bulletin* discusses the reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples.

Notes and References

- [1] Based on the 2002 NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Sole Proprietorship Returns, 2002

[2] For 2002, the 18,925,517 nonfarm sole proprietorship returns accounted for 20,972,642 nonfarm businesses. Actually, more businesses may have existed than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any remaining businesses on one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships. It is estimated that 21,782 individual tax returns have four or more sole proprietorships attached (with an average of 4.61 businesses).

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries for 2002. These classifications were applied on a "per business" (rather than on a "per establishment") basis for Statistics of Income by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverges somewhat from titles appearing in NAICS, the definitions are consistent.

[3] Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately in the statistics as "other business income." However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest,

dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with nonbusiness-related investment income, as part of their total incomes on their Individual Income Tax Returns.

[4] Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, February 2004. Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices
1988	75.7	1994	90.3	2000	100.0
1989	78.6	1995	92.1	2001	102.4
1990	81.6	1996	93.9	2002	104.0
1991	84.4	1997	95.4	2003	105.7
1992	86.4	1998	96.5		
1993	88.4	1999	97.9		

In previous articles, this deflator had 1996 as a base. Resulting from the change in the deflator, some of the year-to-year changes in percentages have been altered.

[5] Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners qualify as personal income, not as a business expense, and are, therefore, part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless he or she elects to claim these taxes as a credit against U.S. income tax.

[6] Business deductions include home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought

Sole Proprietorship Returns, 2002

forward to Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

- [7] The increase in the depreciation deduction for 1993 may be attributed, in part, to a provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA93). The cost of certain tangible property (as described in Internal Revenue Code section 179) may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The provision of OBRA93 (related to these expenses) increased the maximum amount of investment certain small businesses could immediately deduct on property placed in service after 1992,

from \$10,000 to \$17,500. Following the enactment of this provision, the deduction increased 32.4 percent to \$13.5 billion for 1993. Again, a change in law increased the “179” depreciation deduction amount to \$20,000 for 2000, and \$24,000 for 2001 and 2002.

- [8] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total “taxable income,” which includes their business profits, plus any other income.
- [9] The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

Source: IRS Statistics of Income Bulletin, Summer 2004, Publication 1136 (Rev. 09-2004.)

Sole Proprietorship Returns, 2002

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	18,925,517	1,029,691,760	37,333,601	8,543,257	26,311,497	11,439,538	96,456,993	221,113,286
Agriculture, forestry, and fishing.....	304,757	14,795,915	1,444,188	144,534	199,992	260,050	1,768,469	735,764
Animal production (including breeding of cats and dogs).....	40,892	1,109,069	194,792	2,305	21,933	29,647	103,204	-384,751
Forestry and logging (including forest nurseries, timber tracts).....	46,890	5,746,918	580,955	113,379	22,061	117,296	704,287	210,816
Fishing.....	79,543	2,094,768	342,438	*663	40,167	43,098	139,319	286,388
Hunting and trapping.....	6,763	304,252	54,778	*873	47,919	4,475	8,521	-6,441
Support activities for agriculture and forestry.....	130,668	5,540,909	271,225	27,314	67,911	65,534	813,138	629,753
Mining.....	109,851	6,332,751	551,302	39,256	44,414	148,115	340,893	501,591
Oil and gas extraction.....	86,387	4,327,809	330,230	6,524	38,346	107,384	161,489	195,389
Coal mining.....	*377	*166,733	*10,056	*1,308	*370	*2,640	*14,712	*-5,962
Metal ore mining.....	*2,012	*13,113	*781	*7,545	*5	*13	*5,408	*-15,478
Nonmetallic mineral mining and quarrying.....	4,943	644,255	95,718	15,946	1,289	28,981	66,407	26,498
Support activities for mining.....	16,131	1,180,843	114,516	*7,933	4,404	9,097	92,877	301,144
Utilities.....	6,913	145,838	27,828	*1,763	*2,664	*6,368	*2,112	-15,063
Construction.....	2,278,208	168,481,326	6,488,543	1,165,225	1,033,265	1,415,454	24,923,553	28,091,981
Residential building construction.....	376,956	41,608,464	1,161,562	187,775	148,496	318,036	4,734,447	5,125,165
Nonresidential building construction.....	116,473	10,646,909	426,096	69,114	79,998	111,248	1,509,840	1,107,241
Heavy and civil engineering construction.....	76,401	8,620,887	646,353	141,894	93,230	199,388	1,039,329	1,190,535
Specialty trade contractors.....	1,708,377	107,605,066	4,254,531	766,443	711,541	786,782	17,639,938	20,669,041
Manufacturing.....	310,319	23,475,114	1,011,812	209,929	677,154	289,408	3,324,229	2,681,496
Food manufacturing.....	26,753	3,348,106	107,636	14,584	134,087	24,928	336,152	153,396
Textile and textile product mills.....	7,680	353,446	*17,661	*234	*531	*1,523	*9,582	84,748
Apparel.....	21,578	989,607	35,324	*2,740	26,270	8,366	187,141	106,880
Leather and allied products.....	*3,742	*184,172	*6,795	--	*8,236	*1,362	*42,747	*28,284
Wood products.....	31,500	1,829,515	98,375	29,766	44,163	38,939	298,692	36,181
Paper products.....	*1,091	*90,034	*234	--	*4,140	--	*7,288	*27,419
Printing and related support activities.....	33,646	2,431,531	108,242	38,782	101,660	38,168	364,955	241,543
Petroleum and coal products.....	*2,369	*2,560	*14	--	--	--	--	*2,170
Chemical manufacturing.....	10,420	346,224	15,431	*153	*2,397	*4,365	*29,291	64,819
Plastics, rubber, clay, refractory, and glass products.....	15,175	681,457	26,126	*4,290	15,595	32,207	90,962	8,580
Nonmetallic mineral products.....	9,172	937,911	49,323	*11,349	*1,393	*7,219	170,271	136,129
Primary metal industries.....	*3,133	*129,020	*9,277	*748	--	*4,123	*14,877	*7,395
Fabricated metal products.....	28,183	3,406,438	176,749	32,294	104,448	42,467	546,384	271,911
Machinery.....	18,905	2,740,601	182,703	13,545	74,490	32,859	493,156	443,155
Computer and electronic products.....	7,523	234,015	*7,973	*245	*7,376	*911	*33,422	14,375
Electrical equipment, appliances, and components.....	9,610	1,001,571	15,446	*3,875	*15,580	9,126	115,974	258,593
Transportation equipment.....	9,816	782,649	31,527	*4,934	18,440	6,043	100,269	76,873
Furniture and related products.....	19,432	1,873,056	53,744	25,641	73,414	12,414	200,382	375,382
Medical equipment and supplies.....	7,528	366,917	4,666	*7,774	*15,721	*447	*37,653	141,063
Other miscellaneous manufacturing.....	43,063	1,746,281	64,565	18,977	29,211	23,942	245,029	202,603
Wholesale trade (merchant wholesalers).....	308,015	35,488,448	550,742	177,744	362,577	237,353	1,098,145	4,533,573
Durable goods, including machinery, wood, metals, etc.....	127,951	14,513,169	230,843	86,213	158,115	101,101	518,454	1,690,100
Nondurable goods, including food, fiber, chemicals, etc.....	106,739	16,123,924	249,106	65,388	149,955	96,012	497,864	1,526,753
Wholesale electronic markets and agents and brokers.....	73,325	4,851,354	70,794	26,143	54,508	40,240	81,828	1,316,719
Retail trade.....	2,321,152	179,426,483	3,442,171	875,069	5,463,005	1,892,347	10,328,793	7,609,159
Motor vehicle and parts dealers.....	154,426	35,100,792	370,189	78,049	439,782	332,336	1,509,422	984,010
Furniture and home furnishing stores.....	59,826	6,417,067	111,395	17,021	390,977	79,499	575,181	306,677
Electronic and appliance stores.....	35,449	4,685,056	97,957	13,492	188,651	39,719	458,091	342,114
Building material and garden equipment and supplies dealers.....	61,586	8,211,202	326,482	70,953	110,716	126,595	766,524	395,406
Food and beverage stores.....	107,979	29,683,107	331,444	91,720	763,362	192,642	1,739,437	1,262,065
Health and personal care stores.....	144,361	7,561,901	102,771	49,531	176,154	32,031	441,197	546,355
Gasoline stations.....	22,257	19,588,277	253,070	44,757	296,686	223,359	961,303	241,862
Clothing and accessories stores.....	104,648	11,611,377	156,228	131,938	856,950	88,151	930,756	1,013,522
Sporting goods, hobby, book, and music stores.....	122,570	8,727,842	171,288	24,994	446,250	142,240	429,938	553,604
General merchandise stores.....	32,616	4,039,570	130,957	15,168	164,261	50,005	315,635	55,628
Miscellaneous store retailers.....	518,968	26,854,146	675,046	238,236	1,320,918	407,039	1,662,608	1,378,497
Nonstore retailers.....	956,464	16,946,146	715,343	99,211	308,298	178,730	538,700	529,419

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Transportation and warehousing.....	949,446	54,882,098	5,347,460	1,756,537	540,310	1,178,404	3,670,253	7,655,096
Air and rail transportation.....	14,644	844,648	275,025	9,032	23,501	31,559	45,827	-170,952
Water transportation.....	5,305	233,492	52,574	*20,910	*605	11,824	*3,398	35,022
General freight trucking, local.....	212,491	14,549,941	1,529,392	324,254	99,275	303,066	1,456,836	1,895,147
General freight trucking, long-distance and specialized freight trucking.....	318,377	27,218,179	2,863,178	757,865	138,684	643,534	1,435,231	3,121,167
Urban transit.....	*1,362	*59,244	*5,437	*5,679	*24	--	*13,503	*-1,499
Interurban and rural bus transportation.....	*1,946	*71,854	*9,401	--	--	*2,576	*98	*5,945
Taxi and limousine service.....	120,451	3,218,289	118,975	398,354	124,032	64,518	71,657	941,651
School, employee, and charter bus industry.....	17,320	782,176	106,532	*59,866	*6,368	16,529	70,996	142,317
Other transit and ground passenger transportation.....	18,183	584,806	35,104	*5,947	*2,324	*20,736	*50,767	134,919
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**5,268	**302,072	**57,852	**5,732	**9,256	**12,477	**42,437	**35,514
Support activities for transportation (including motor vehicle towing).....	39,172	1,699,712	151,339	41,086	76,783	36,815	233,154	158,515
Couriers and messengers.....	187,367	5,003,100	120,409	127,286	30,727	30,299	225,485	1,404,463
Warehousing and storage facilities.....	7,560	314,587	22,691	*527	28,731	*4,472	20,862	23,916
Information.....	223,398	6,469,180	369,484	114,849	177,400	59,077	547,079	1,237,526
Publishing industries (except internet).....	67,679	2,110,691	78,601	16,193	23,694	25,830	243,215	512,093
Motion picture and sound recording.....	63,873	2,349,588	207,466	69,778	89,691	13,579	99,367	302,091
Broadcasting (except internet) and telecommunications.....	24,231	863,852	43,393	14,902	52,248	8,954	47,839	152,163
Internet publishing and broadcasting.....	8,214	157,231	*265	*89	*2,581	--	*129	71,739
Internet service providers, web search portals, and data processing.....	59,401	987,817	39,759	13,887	11,906	10,713	156,529	199,440
Finance and insurance.....	647,338	76,355,733	904,291	317,535	1,344,623	522,079	3,634,592	15,666,392
Credit intermediation and related activities.....	86,075	4,579,176	138,380	37,720	78,919	92,035	214,952	1,294,175
Securities, commodity contracts, and other financial investments.....	146,480	43,546,489	167,435	63,072	356,490	242,886	879,419	2,758,902
Investment bankers and securities dealers.....	6,628	3,380,363	12,740	*4,779	11,748	11,015	38,133	183,901
Securities brokers.....	22,223	4,877,845	20,455	4,740	34,630	9,762	123,801	569,394
Commodity contracts brokers and dealers.....	7,519	617,854	10,933	*3,288	66,221	14,407	19,960	-45,512
Securities and commodity exchanges.....	1,434	903,243	169	*2,666	*2,618	1,321	*3,733	-36,989
Other financial investment activities (investment advice).....	108,676	33,767,183	123,138	47,598	241,273	206,382	693,792	2,088,108
Insurance agents, brokers, and related activities.....	414,783	28,230,069	598,476	216,744	909,213	187,158	2,540,221	11,613,315
Insurance agencies and brokerages.....	327,538	24,000,354	514,937	192,883	822,307	172,201	2,353,145	9,498,483
Other insurance related activities.....	87,245	4,229,715	83,539	23,861	86,906	14,957	187,076	2,114,832
Real estate and rental and leasing.....	1,015,488	53,356,496	2,567,610	507,123	906,688	896,289	1,286,319	22,581,125
Real estate.....	960,101	49,307,383	1,582,447	436,507	746,095	729,795	1,005,327	22,375,706
Lessors of real estate (including miniwarehouses and self storage).....	41,841	2,249,224	175,949	21,248	95,412	195,325	100,553	590,285
Offices of real estate agents, brokers, property managers, and appraisers.....	790,081	40,177,187	1,212,514	366,536	576,924	390,627	733,984	19,711,435
Other activities related to real estate.....	128,178	6,880,973	193,985	48,723	73,759	143,843	170,791	2,073,987
Rental and leasing services.....	55,388	4,049,112	985,162	70,616	160,593	166,494	280,991	205,419
Automotive equipment rental and leasing.....	12,009	705,498	164,140	16,589	24,027	32,228	24,157	38,703
Consumer electronics and appliances rental.....	*1,126	*17,906	*4,258	--	*209	*1,094	*803	*-2,451
Formal wear and costume rental.....	--	--	--	--	--	--	--	--
Video tape and disc rental.....	7,515	769,636	116,413	*836	84,354	11,764	91,580	47,988
General rental centers and other consumer goods rental.....	13,957	900,787	118,771	4,617	33,701	24,039	79,831	53,813
Commercial and industrial machinery and equipment rental and leasing.....	20,782	1,655,286	581,581	48,575	18,302	97,369	84,621	67,367
Professional, scientific, and technical services.....	2,672,368	124,946,059	3,775,339	890,239	3,334,003	987,508	10,696,572	48,637,019
Legal services.....	356,895	33,827,841	554,579	203,304	1,466,327	228,773	3,584,194	14,485,178
Office of certified public accountants.....	48,319	3,603,525	142,374	25,813	188,249	66,864	562,219	1,383,609
Other accounting services.....	317,826	7,641,542	329,003	52,235	227,526	106,983	793,372	2,821,179
Architectural, engineering, and related services.....	269,399	13,597,895	499,694	120,209	248,391	95,762	1,872,933	4,220,196
Architectural services.....	99,765	6,599,771	263,469	74,649	135,369	59,936	1,181,430	1,364,069
Engineering services.....	97,764	5,016,863	146,247	32,843	67,441	22,141	475,986	2,032,128
Drafting, building inspections, and geophysical surveying.....	52,712	1,389,703	61,983	9,912	27,713	10,832	145,618	613,172
Surveying and mapping (except geophysical) services.....	16,955	496,192	22,505	*210	*11,465	*1,621	*63,205	182,872
Testing laboratories.....	*2,204	*95,367	*5,490	*2,595	*6,403	*1,231	*6,693	*27,956
Specialized design services.....	182,932	6,231,194	213,451	43,734	120,421	56,692	284,613	1,641,313

Footnotes at end of table.

Sole Proprietorship Returns, 2002

**Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--
Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Professional, scientific, and technical service								
--Continued								
Computer systems design services.....	234,269	7,195,912	215,556	41,942	97,811	39,313	318,768	3,216,437
Other professional, scientific, and technical services.....	1,262,728	52,848,149	1,820,682	403,002	985,278	393,120	3,280,475	20,869,105
Management, scientific, and technical consulting services.....	661,791	27,162,068	852,697	205,017	423,890	179,378	1,043,503	13,206,191
Scientific research and development services.....	32,308	1,084,712	28,345	9,417	10,553	13,411	66,182	483,599
Advertising and related services.....	114,741	5,910,410	151,083	56,198	133,583	41,025	458,915	1,467,916
Market research and public opinion polling.....	39,278	1,556,546	73,963	24,047	38,632	4,604	125,790	527,717
Other miscellaneous services.....	414,610	17,134,413	714,595	108,323	378,619	154,703	1,586,084	5,183,683
Administrative and support and waste management and remediation services.....	1,754,486	44,878,393	2,079,010	404,722	563,683	395,994	5,334,233	12,318,639
Administrative and support services.....	1,723,807	43,582,389	1,971,535	391,418	549,198	365,285	5,199,730	12,183,976
Waste management and remediation services.....	30,679	1,296,004	107,475	13,304	14,485	30,709	134,503	134,663
Educational services.....	395,839	5,023,159	233,264	37,510	251,914	32,239	338,282	1,820,693
Health care and social assistance.....	1,722,464	97,076,912	2,646,028	566,916	3,864,937	946,246	13,458,569	41,265,821
Ambulatory health care services.....	842,263	83,147,994	2,133,408	493,468	3,546,741	708,906	11,956,598	36,524,364
Offices of physicians (except mental health specialist).....	192,326	29,436,364	543,928	179,905	1,065,418	156,487	3,663,409	14,816,436
Offices of physicians, mental health specialist.....	36,686	2,815,453	56,242	12,045	160,587	14,763	145,552	1,641,751
Offices of dentists.....	96,416	27,851,174	873,691	128,181	1,032,603	323,652	5,851,695	10,452,530
Offices of chiropractors.....	39,517	4,516,425	155,544	31,176	316,343	61,138	548,449	1,766,324
Offices of optometrists.....	11,412	2,621,749	80,699	27,568	169,386	33,155	481,053	650,640
Offices of mental health practitioners and social therapists.....	161,541	7,289,102	170,800	23,319	503,322	37,011	454,332	3,670,175
Offices of podiatrists.....	7,676	996,776	17,356	19,643	89,942	5,017	101,500	374,390
Outpatient care centers and other miscellaneous health practitioners.....	98,592	2,797,373	85,404	28,757	107,279	9,202	136,381	1,214,679
Medical and diagnostic laboratories.....	28,085	1,750,269	49,134	20,819	43,303	19,533	272,088	583,016
Home health care services.....	147,666	2,387,180	85,528	12,616	29,689	41,976	197,981	1,085,234
Other ambulatory health care services (including ambulance services, blood and organ banks).....	22,344	686,131	15,082	9,438	28,868	6,974	104,159	269,188
Hospitals.....	13,342	297,764	*1,592	*966	*1,577	*1,600	*25,244	154,695
Nursing and residential care facilities.....	52,359	2,641,194	98,293	18,695	59,306	133,541	655,996	384,290
Social assistance.....	137,509	2,076,318	58,154	5,430	76,024	12,908	142,414	86,189
Child day care services.....	676,991	8,913,642	354,580	48,356	181,289	89,291	678,317	3,326,283
Arts, entertainment, and recreation.....	1,105,714	22,998,961	1,577,102	172,870	729,613	252,511	1,059,526	5,568,237
Performing arts, spectator sports, and related industries.....	946,141	17,861,397	1,179,120	109,027	495,691	125,749	573,684	5,420,659
Museums, historical sites, and similar institutions.....	*3,340	*96,084	*842	*2,365	*18	--	*1,940	*51,729
Amusement, gambling, and recreation industries.....	156,233	5,041,480	397,140	61,478	233,903	126,762	483,902	95,848
Accommodation, food services, and drinking places.....	362,149	36,733,209	1,531,040	294,946	2,156,805	956,699	6,546,711	1,609,451
Accommodation.....	64,053	5,008,383	602,732	25,039	143,381	583,439	687,300	159,956
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	30,381	3,505,412	445,089	22,369	81,879	482,052	494,988	16,641
RV (recreational vehicle) parks and recreational camps.....	14,532	679,975	112,624	*1,289	*7,419	55,785	39,530	51,981
Rooming and boarding houses.....	19,139	822,996	45,019	*1,380	*54,083	45,601	152,781	91,333
Food services and drinking places.....	298,097	31,724,826	928,308	269,907	2,013,424	373,261	5,859,412	1,449,495
Other services.....	1,968,943	72,260,435	2,657,699	814,894	4,571,609	940,476	7,864,314	15,440,454
Auto repair and maintenance.....	315,701	23,189,427	922,388	249,792	804,199	337,330	3,318,796	2,567,473
Automotive mechanical and electrical repair and maintenance.....	150,280	11,611,478	403,227	113,338	371,064	136,181	1,704,500	1,210,637
Automotive body shops.....	105,775	8,071,336	356,521	102,683	199,633	135,941	1,142,455	1,025,294
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	59,646	3,506,613	162,641	33,772	233,502	65,209	471,841	331,543
Miscellaneous repairs.....	428,093	15,650,487	599,952	113,697	405,011	177,385	1,346,752	3,207,170
Personal and laundry services.....	1,225,149	33,420,520	1,135,359	451,405	3,362,400	425,761	3,198,765	9,665,811
Religious, grantmaking, civic, professional and similar organizations.....	256,606	3,008,913	75,900	*11,684	22,170	17,716	*9,324	1,767,093
Unclassified establishments.....	212,063	3,556,337	52,791	39,911	64,671	5,206	225,025	1,407,239

Footnotes at end of table.

Sole Proprietorship Returns, 2002

**Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--
Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	13,750,798	871,015,286	25,432,022	6,690,732	20,538,942	7,206,944	78,488,415	257,292,855
Agriculture, forestry, hunting, and fishing.....	197,650	10,652,161	658,225	110,318	92,701	140,994	1,354,493	2,019,565
Animal production (including breeding of cats and dogs).....	10,209	684,203	30,187	*306	*8,187	*4,220	69,749	95,349
Forestry and logging (including forest nurseries, timber tracts)...	32,879	4,506,913	342,611	92,161	14,899	73,669	538,748	459,597
Fishing.....	50,141	1,650,449	156,160	*564	28,437	27,370	*100,614	491,579
Hunting and trapping.....	*5,131	*191,091	*30,245	--	*921	*1,561	*1,012	*31,323
Support activities for agriculture and forestry.....	99,290	3,619,505	99,021	17,285	40,256	34,173	644,369	941,716
Mining.....	78,609	4,399,347	130,433	17,137	22,718	42,815	184,190	1,313,837
Oil and gas extraction.....	60,823	2,849,690	159,145	4,709	20,245	13,812	74,169	920,078
Coal mining.....	*33	*4,875	*105	--	--	*1	--	*303
Metal ore mining.....	**	**	**	**	**	**	**	**
Nonmetallic mineral mining and quarrying.....	**4,053	**482,215	**59,742	*6,497	**177	**21,883	**33,947	**69,592
Support activities for mining.....	13,700	1,062,567	91,441	*5,931	*2,296	7,119	76,076	323,864
Utilities.....	5,765	139,348	*5,968	*1,750	*2,651	*584	*2,084	25,476
Construction.....	1,889,207	147,764,155	4,946,321	939,913	847,317	965,095	20,373,879	31,457,464
Residential building construction.....	310,103	36,614,451	908,140	165,484	115,704	192,099	3,971,826	5,956,035
Nonresidential building construction.....	87,001	8,422,109	289,180	46,957	59,236	70,890	1,094,919	1,359,667
Heavy and civil engineering construction.....	60,980	7,471,556	478,962	123,906	90,474	128,893	900,614	1,428,975
Specialty trade contractors.....	1,431,123	95,256,039	3,270,038	603,567	581,903	573,213	14,406,520	22,712,786
Manufacturing.....	205,279	19,898,393	728,355	172,230	463,883	185,113	2,572,448	3,573,825
Food manufacturing.....	13,595	2,670,512	57,420	6,130	69,286	11,344	194,610	266,509
Textile and textile product mills.....	*5,121	*325,133	*12,132	*234	--	*874	*9,582	*108,696
Apparel.....	15,158	803,081	26,078	*943	19,015	7,011	132,423	140,153
Leather and allied products.....	*3,398	*179,292	*6,795	--	*8,236	*1,362	*42,747	*29,627
Wood products.....	17,026	1,518,301	55,961	26,773	16,700	20,563	208,187	208,655
Paper products.....	*1,083	*90,034	*234	--	*4,140	--	*7,288	*27,445
Printing and related support activities.....	24,274	1,897,365	77,180	32,891	62,099	23,183	236,361	297,999
Petroleum and coal products.....	*2,354	*2,506	--	--	--	--	--	*2,422
Chemical manufacturing.....	7,584	318,107	*14,861	*153	*1,134	*4,304	*25,789	67,832
Plastics, rubber, clay, refractory, and glass products.....	10,242	579,742	*15,976	*3,756	*7,318	*27,806	*86,895	88,089
Nonmetallic mineral products.....	8,934	875,998	*46,077	*9,395	*504	*6,671	*160,471	142,123
Primary metal industries.....	*2,126	*105,795	*4,076	*644	--	--	*3,962	*36,760
Fabricated metal products.....	19,772	2,893,919	123,052	29,276	81,310	24,162	450,006	373,917
Machinery.....	15,996	2,552,672	173,366	13,213	62,732	28,331	426,976	474,210
Computer and electronic products.....	*4,036	*157,699	*5,558	--	*4,110	*142	*16,894	*47,330
Electrical equipment, appliances, and components.....	9,593	936,431	13,504	*3,666	*14,308	*7,276	*99,779	263,514
Transportation equipment.....	6,362	660,350	*16,223	*4,902	*17,363	*4,077	*75,459	136,025
Furniture and related products.....	15,367	1,767,385	44,182	23,496	62,685	7,491	189,324	396,934
Medical equipment and supplies.....	3,475	342,270	*3,158	*7,743	*12,388	*157	*31,011	156,725
Other miscellaneous manufacturing.....	19,782	1,221,800	32,522	*9,014	20,556	10,360	174,684	308,859
Wholesale trade (merchant wholesalers).....	209,627	31,092,450	391,448	135,578	283,355	151,641	842,037	5,315,422
Durable goods, including machinery, wood, metals, etc.....	82,966	12,681,041	145,662	63,975	115,922	56,194	382,502	2,086,022
Nondurable goods, including food, fiber, chemicals, etc.....	73,367	13,979,303	178,994	47,003	123,718	60,166	392,789	1,770,115
Wholesale electronic markets and agents and brokers.....	53,294	4,432,106	66,792	24,600	43,715	35,282	66,747	1,459,285
Retail trade.....	1,183,058	144,868,119	1,919,123	561,589	3,670,610	1,123,584	7,883,789	14,670,457
Motor vehicle and parts dealers.....	91,278	28,285,838	234,354	34,988	296,676	213,620	1,145,472	1,619,711
Furniture and home furnishing stores.....	33,080	5,078,659	75,769	13,908	211,502	51,671	438,837	612,732
Electronic and appliance stores.....	25,178	4,311,693	79,745	4,755	146,294	23,465	391,503	496,701
Building material and garden equipment and supplies dealers..	39,432	6,882,552	195,186	23,881	67,923	89,451	627,117	736,883
Food and beverage stores.....	75,462	26,102,214	244,071	61,583	631,636	149,867	1,449,755	1,559,003
Health and personal care stores.....	68,439	7,064,929	71,003	41,185	162,065	23,791	432,128	910,696
Gasoline stations.....	13,773	14,851,546	160,268	30,892	224,809	141,250	705,566	398,979
Clothing and accessories stores.....	66,051	9,610,975	87,446	120,991	604,968	52,864	704,524	1,361,738
Sporting goods, hobby, book, and music stores.....	67,725	6,618,263	95,857	13,686	299,866	67,626	287,599	881,916
General merchandise stores.....	18,320	2,901,729	34,790	*5,510	103,799	17,679	220,722	249,168
Miscellaneous store retailers.....	265,242	20,504,369	349,735	160,671	747,869	191,259	1,102,647	3,163,010
Nonstore retailers.....	419,079	12,655,352	290,900	49,539	173,204	81,041	377,647	2,679,920

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and warehousing.....	759,115	44,998,421	3,525,373	1,400,941	445,014	848,879	2,766,575	9,594,520
Air and rail transportation.....	9,555	419,768	28,005	*3,253	*8,350	2,350	*23,441	122,554
Water transportation.....	3,665	142,229	*2,678	*14	*269	*1,554	*2,071	86,279
General freight trucking, local.....	161,276	11,466,303	1,078,007	223,487	73,518	220,540	1,111,339	2,373,358
General freight trucking, long-distance and specialized freight trucking.....	252,976	22,296,418	1,990,922	583,410	107,602	487,189	1,053,228	3,792,120
Urban transit.....	*969	*23,778	--	*5,679	*24	--	*10,670	*656
Interurban and rural bus transportation.....	*1,946	*71,854	*9,401	--	--	*2,576	*98	*5,945
Taxi and limousine service.....	106,984	2,889,313	90,862	371,675	120,198	51,116	*35,739	994,801
School, employee, and charter bus industry.....	13,977	645,021	69,326	*51,887	*3,676	*6,759	*54,598	175,060
Other transit and ground passenger transportation.....	16,671	536,104	29,535	*4,051	*2,324	*19,762	*38,505	154,345
Pipeline transportation.....	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation.....	**1,653	**197,165	**24,408	**5,724	**5,879	**1,395	**39,985	**32,967
Support activities for transportation (including motor vehicle towing).....	27,123	1,415,428	102,803	28,749	67,830	28,347	185,221	279,289
Couriers and messengers.....	156,025	4,628,201	91,459	122,949	30,390	27,217	206,022	1,511,449
Warehousing and storage facilities.....	6,294	266,838	*7,967	*63	*24,955	*74	*5,660	65,699
Information.....	140,314	5,290,620	228,195	99,707	131,502	39,501	460,498	1,730,766
Publishing industries (except Internet).....	47,453	1,864,522	59,158	14,328	19,883	18,712	200,194	607,295
Motion picture and sound recording.....	35,166	1,619,930	116,000	65,227	51,423	9,625	76,417	526,225
Broadcasting (except Internet) and telecommunications.....	16,134	747,579	36,470	*13,154	47,347	*6,221	*30,911	182,607
Internet publishing and broadcasting.....	5,318	145,004	*262	*89	*1,766	--	*129	75,601
Internet service providers, web search portals, and data processing.....	36,243	913,585	16,305	*6,908	11,083	*4,944	152,847	339,038
Finance and insurance.....	458,193	47,782,386	742,659	271,043	1,138,597	258,731	2,992,034	18,000,755
Credit intermediation and related activities.....	60,152	4,168,227	118,133	22,336	55,087	23,261	178,516	1,595,418
Securities, commodity contracts, and other financial investments.....	81,380	17,364,043	113,438	51,012	232,779	76,421	455,960	3,951,082
Investment bankers and securities dealers.....	4,641	1,254,486	7,760	*1,885	4,610	5,637	32,561	260,305
Securities brokers.....	12,094	2,351,312	10,627	4,133	25,918	8,053	46,331	628,732
Commodity contracts brokers and dealers.....	2,115	287,381	1,087	*310	*2,184	*6,216	*2,503	105,760
Securities and commodity exchanges.....	*176	*116,542	*9	*2,664	(Z)	*563	*3,161	*1,547
Other financial investment activities (investment advice).....	62,354	13,354,322	93,954	42,020	200,067	55,952	371,404	2,954,739
Insurance agents, brokers, and related activities.....	316,661	26,250,115	511,088	197,694	850,731	159,049	2,357,558	12,454,256
Insurance agencies and brokerages.....	248,051	22,277,120	441,572	174,898	771,161	147,645	2,185,337	10,208,086
Other insurance related activities.....	68,610	3,972,996	69,516	22,796	79,570	11,404	172,222	2,246,170
Real estate and rental and leasing.....	758,224	49,025,678	1,678,958	452,453	726,489	442,132	1,019,940	24,622,697
Real estate.....	726,520	45,859,710	1,185,879	389,486	596,185	389,800	786,505	24,011,265
Lessors of real estate (including miniwarehouses and self storage).....	22,568	1,688,181	69,039	18,598	42,247	69,644	55,982	781,639
Offices of real estate agents, brokers, property managers, and appraisers.....	605,891	38,196,674	986,480	328,502	503,193	263,657	631,419	20,730,702
Other activities related to real estate.....	98,061	5,974,855	130,359	42,386	50,744	56,499	99,104	2,498,923
Rental and leasing services.....	31,704	3,165,968	493,079	62,967	130,304	52,332	233,435	611,433
Automotive equipment rental and leasing.....	7,148	399,968	96,725	*16,460	*13,467	6,902	*17,399	86,142
Consumer electronics and appliances rental.....	*152	*7,098	*1,154	--	*180	*436	--	*821
Formal wear and costume rental.....	--	--	--	--	--	--	--	--
Video tape and disc rental.....	5,366	726,430	105,456	*825	80,028	*9,731	84,206	81,275
General rental centers and other consumer goods rental.....	7,710	835,449	69,983	*4,508	*22,440	6,714	73,165	134,738
Commercial and industrial machinery and equipment rental and leasing.....	11,328	1,197,024	219,761	41,174	14,189	28,549	58,665	308,457
Professional, scientific, and technical services.....	1,966,091	114,177,515	2,795,190	708,166	2,766,322	709,512	9,116,498	53,156,697
Legal services.....	292,060	32,394,696	478,633	183,997	1,296,675	205,459	3,236,012	14,951,921
Office of certified public accountants.....	39,963	3,464,588	116,195	25,710	174,092	48,766	526,208	1,440,995
Other accounting services.....	250,642	6,888,279	272,372	36,842	209,597	85,767	706,119	3,046,759
Architectural, engineering, and related services.....	199,965	12,657,305	419,190	109,157	204,958	70,239	1,738,344	4,597,500
Architectural services.....	75,568	6,190,365	225,994	70,549	117,328	44,832	1,076,009	1,535,252
Engineering services.....	71,077	4,560,237	121,761	29,690	52,179	12,261	450,389	2,189,877
Drafting, building inspections, and geophysical surveying.....	38,043	1,361,599	44,349	6,114	27,517	10,832	145,059	647,570
Surveying and mapping (except geophysical) services.....	14,063	453,697	21,821	*210	*4,234	*1,139	*61,347	190,378
Testing laboratories.....	*1,214	*91,407	*5,266	*2,595	*3,699	*1,173	*5,540	*34,423
Specialized design services.....	116,763	5,674,487	147,803	26,504	98,607	20,893	230,176	1,944,931

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ^{1,2}	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,3}	Payroll ^{1,4}	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Professional, scientific, and technical service								
--Continued								
Computer systems design services.....	155,396	6,269,873	121,793	23,836	56,698	12,494	224,005	3,672,335
Other professional, scientific, and technical services.....	911,302	46,828,286	1,239,203	302,119	725,695	265,894	2,455,635	23,502,256
Management, scientific, and technical consulting services.....	473,378	23,727,961	556,208	136,750	299,518	113,758	558,000	14,636,878
Scientific research and development services.....	25,008	972,665	18,859	9,302	*5,045	*1,776	*40,908	597,468
Advertising and related services.....	82,491	4,872,770	85,304	34,084	79,588	23,278	287,148	1,734,936
Market research and public opinion polling.....	25,763	1,415,676	26,999	24,047	35,114	4,604	108,757	621,698
Other miscellaneous services.....	304,661	15,839,214	551,833	97,937	306,431	122,478	1,460,823	5,911,276
Administrative and support and waste management and remediation services.....	1,395,546	38,818,344	1,483,739	318,978	445,883	256,918	4,094,704	14,205,261
Administrative and support services.....	1,378,122	37,704,327	1,399,994	306,586	433,146	229,468	3,999,890	13,987,597
Waste management and remediation services.....	17,424	1,114,017	83,745	*12,392	12,736	27,450	94,814	217,664
Educational services.....	306,372	4,367,573	176,474	33,842	194,461	12,148	216,304	2,163,001
Health care and social assistance.....	1,448,909	91,937,046	2,259,814	473,549	3,541,559	735,678	12,403,943	42,572,247
Ambulatory health care services.....	706,898	80,512,898	1,939,040	425,917	3,340,247	609,362	11,536,475	37,334,629
Offices of physicians (except mental health specialist).....	160,449	28,311,025	497,822	147,745	982,954	124,127	3,450,476	15,101,267
Offices of physicians, mental health specialist.....	33,245	2,782,448	53,966	11,937	158,518	14,763	143,759	1,653,864
Offices of dentists.....	91,604	27,633,290	859,786	127,001	1,018,856	319,312	5,827,202	10,494,645
Offices of chiropractors.....	36,088	4,408,460	139,099	28,985	300,023	49,138	530,854	1,827,376
Offices of optometrists.....	8,335	2,556,239	71,266	26,027	156,882	31,067	463,185	691,770
Offices of mental health practitioners and social therapists.....	129,248	6,936,947	147,866	21,909	467,502	27,395	438,192	3,776,547
Offices of podiatrists.....	5,299	989,957	16,152	15,436	89,940	*5,015	101,500	389,748
Outpatient care centers and other miscellaneous health practitioners.....	75,171	2,554,231	62,126	19,985	85,701	7,027	134,700	1,277,878
Medical and diagnostic laboratories.....	22,430	1,593,742	29,074	15,590	35,866	15,037	220,063	647,316
Home health care services.....	128,106	2,170,630	55,091	10,963	21,367	12,683	141,428	1,188,813
Other ambulatory health care services (including ambulance services, blood and organ banks).....	16,921	575,931	6,790	*339	22,638	*3,798	85,116	285,403
Hospitals.....	10,994	225,178	*874	*2	--	*1,182	*895	155,696
Nursing and residential care facilities.....	41,689	1,732,952	46,463	11,022	25,857	79,909	307,072	492,934
Social assistance.....	108,068	1,844,914	45,337	4,981	71,426	3,585	140,147	940,771
Child day care services.....	581,261	7,621,105	228,102	31,626	104,028	41,640	419,354	3,648,219
Arts, entertainment, and recreation.....	620,435	18,732,118	175,905	109,578	401,042	93,104	699,906	8,461,610
Performing arts, spectator sports, and related industries.....	526,946	15,683,930	557,760	65,740	318,652	66,937	461,467	7,663,116
Museums, historical sites, and similar institutions.....	*2,602	*82,233	*436	*1,186	--	--	*761	*60,414
Amusement, gambling, and recreation industries.....	90,888	2,965,955	157,710	42,652	82,389	26,167	237,679	738,079
Accommodation, food services, and drinking places.....	230,000	27,720,278	840,245	195,112	1,478,189	519,155	4,605,451	3,178,687
Accommodation.....	35,145	3,318,333	265,373	9,882	66,713	274,693	445,521	628,977
Travel accommodation (including hotels, motels, and bed and breakfast inns).....	16,137	2,179,462	177,481	7,937	32,278	225,513	294,749	359,992
RV (recreational vehicle) parks and recreational camps.....	6,211	500,953	63,303	*922	*7,418	*17,077	*32,795	98,947
Rooming and boarding houses.....	12,796	637,918	24,589	*1,023	*27,017	32,103	117,977	170,038
Food services and drinking places.....	194,856	24,401,945	574,872	185,230	1,411,476	244,461	4,159,929	2,549,710
Other services.....	1,524,049	63,080,306	1,926,131	651,148	3,809,915	676,895	6,666,981	17,736,439
Auto repair and maintenance.....	223,348	19,751,510	674,701	178,213	612,601	243,356	2,873,856	3,150,227
Automotive mechanical and electrical repair and maintenance.....	111,138	10,073,526	306,182	99,973	274,174	108,711	1,532,593	1,455,619
Automotive body shops.....	73,464	7,031,067	270,228	59,131	176,522	102,735	1,043,293	1,209,838
Other auto repair and maintenance (including oil change, lubrication, and car washes).....	38,746	2,646,917	98,290	19,110	161,905	31,911	297,969	484,769
Miscellaneous repairs.....	333,615	13,731,215	428,358	96,355	332,221	133,343	1,163,154	3,783,312
Personal and laundry services.....	967,086	29,597,580	823,073	376,580	2,865,092	300,196	2,629,971	10,802,901
Religious, grantmaking, civic, professional and similar organizations.....	188,743	2,847,114	52,317	*10,784	*16,867	*468	*9,324	1,964,550
Unclassified establishments.....	185,611	3,423,915	47,149	26,918	59,869	*3,996	223,336	1,529,579

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to prevent disclosure of information for specific taxpayers.

¹ Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, totals shown may be slightly understated.

² Includes depreciation claimed on Form 8829.

³ Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

⁴ Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

(Z) Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing						Mining
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	18,925,517	304,757	40,892	46,890	79,543	6,763	130,668	109,851
Business receipts, total ¹	1,029,691,760	14,795,915	1,109,069	5,746,918	2,094,768	304,252	5,540,909	6,332,751
Income from sales and operations ¹	1,015,363,541	14,500,031	1,070,375	5,664,956	2,036,959	304,056	5,423,684	6,076,594
Other business income.....	14,328,219	295,885	38,694	81,962	57,809	*196	117,224	256,157
Business deductions, total ^{1,2}	808,900,651	14,093,746	1,498,557	5,536,140	1,810,636	310,932	4,937,482	5,851,678
Cost of sales and operations, total.....	351,785,009	4,766,708	380,215	2,137,270	333,624	48,042	1,867,557	1,092,758
Inventory, beginning of year.....	34,291,721	377,581	82,852	132,886	*15,896	*28,218	117,728	107,009
Cost of labor.....	30,389,028	376,932	*37,217	147,965	*120,156	*206	71,389	81,153
Purchases.....	227,085,757	3,431,139	239,556	1,345,472	152,929	*10,243	1,682,939	367,806
Materials and supplies.....	45,589,230	337,608	27,249	144,926	*33,419	*13,092	118,923	94,962
Other costs.....	50,709,060	699,340	47,879	527,641	*26,609	*23,132	74,079	568,522
Inventory, end of year.....	36,279,786	455,892	54,540	161,619	*15,385	*26,848	197,500	126,694
Advertising expenses.....	11,237,979	87,038	10,933	11,372	13,197	8,455	43,082	16,182
Bad debts from sales or services.....	1,055,722	9,741	*6,025	*1,539	--	*44	2,133	1,760
Car and truck expenses.....	50,489,359	706,023	70,361	144,367	110,525	32,676	348,094	262,544
Commissions.....	14,066,786	149,694	8,978	79,897	*11,939	*264	48,616	5,378
Depletion.....	461,938	*22,780	*91	*22,675	--	--	*14	364,176
Depreciation.....	36,642,027	1,439,088	193,335	580,246	342,427	54,778	268,303	551,091
Employee benefit programs.....	2,284,368	12,593	1,699	5,967	*44	*460	4,422	7,999
Insurance.....	16,004,335	358,245	25,284	173,844	50,271	8,348	100,498	94,117
Legal and professional services.....	8,365,930	89,351	14,249	30,396	15,074	1,093	28,539	90,774
Meals and entertainment deducted.....	5,088,083	47,414	3,984	8,467	19,953	1,142	13,867	23,322
Mortgage interest.....	5,006,864	94,349	14,941	39,533	15,225	*2,689	21,961	18,509
Other interest paid on business indebtedness.....	6,432,675	165,701	14,706	77,763	27,873	*1,786	43,572	129,605
Office expenses.....	11,331,733	53,272	14,952	12,715	5,037	1,752	18,815	40,334
Pension and profit-sharing plans.....	1,085,247	3,040	*26	2,689	--	--	*325	2,393
Rent on machinery and equipment.....	8,543,257	144,534	2,305	113,379	*663	*873	27,314	39,256
Rent on other business property.....	26,311,497	199,992	21,933	22,061	40,167	47,919	67,911	44,414
Repairs.....	12,669,141	529,282	26,997	276,255	93,357	9,300	123,374	108,673
Salaries and wages.....	66,067,965	1,391,536	65,986	556,323	*19,163	*8,315	741,750	259,740
Supplies.....	24,615,763	446,091	56,208	83,220	108,720	9,221	188,722	67,536
Taxes paid.....	14,901,431	265,078	10,846	88,857	51,020	4,294	110,062	175,863
Travel.....	9,110,193	104,706	19,391	14,737	39,037	2,279	29,261	45,587
Utilities.....	20,674,727	200,570	27,425	55,027	25,399	9,464	83,255	72,724
Other business deductions.....	96,803,750	2,757,884	504,583	987,918	477,644	55,498	732,241	2,320,132
Home office business deductions.....	6,474,145	32,559	*3,103	6,164	*7,554	*1,350	14,388	8,355
Depreciation, Form 8829.....	691,574	5,100	*1,457	*710	*10	--	*2,923	*210
Net income less deficit ^{1,2}	221,113,286	735,764	-384,751	210,816	286,388	-6,441	629,753	501,591
Net income ^{1,2}	257,292,855	2,019,565	95,349	459,597	491,579	*31,323	941,716	1,313,837
Deficit ²	36,179,568	1,283,800	480,101	248,781	205,192	37,764	311,962	812,246

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing						Mining
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing	Hunting and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns ¹	13,750,798	197,650	10,209	32,879	50,141	*5,131	99,290	78,609
Business receipts, total ¹	871,015,286	10,652,161	684,203	4,506,913	1,650,449	*191,091	3,619,505	4,399,347
Income from sales and operations ¹	859,140,658	10,530,203	663,168	4,498,751	1,606,181	*191,075	3,571,028	4,246,338
Other business income.....	11,874,628	121,958	*21,035	8,162	44,268	*17	48,477	153,009
Business deductions, total ^{1,2}	613,750,692	8,636,641	589,108	4,047,316	1,158,869	*159,769	2,681,579	3,085,652
Cost of sales and operations.....	266,914,262	2,940,721	268,531	1,606,676	292,397	*33,389	739,728	461,684
Inventory, beginning of year.....	22,226,807	140,601	*33,461	60,596	*12,316	*1,592	*32,637	38,135
Cost of labor.....	24,470,287	284,869	*28,408	105,063	*94,060	--	*57,337	*6,209
Purchases.....	170,747,427	1,781,962	*199,060	886,159	*143,841	--	552,902	200,226
Materials and supplies.....	38,242,474	274,379	*11,919	136,727	*28,342	*10,220	87,171	80,684
Other costs.....	34,622,827	610,825	*25,205	484,538	*26,431	*22,809	51,841	189,349
Inventory, end of year.....	23,395,560	151,915	*29,523	66,407	*12,593	*1,232	42,159	52,919
Advertising expenses.....	8,903,225	59,872	4,535	10,038	*10,700	*4,287	30,312	14,416
Bad debts from sales or services.....	553,128	2,221	*8	*1,458	--	--	*755	*1,149
Car and truck expenses.....	39,170,840	457,887	31,510	87,746	69,034	*16,140	253,457	221,199
Commissions.....	11,409,424	77,142	*4,037	33,702	*811	*237	38,356	2,814
Depletion.....	270,802	*4,941	--	*4,941	--	--	--	223,208
Depreciation.....	24,932,576	657,483	30,187	341,913	156,160	*30,245	98,978	310,271
Employee benefit programs.....	1,893,656	8,118	*830	5,099	*44	--	2,144	4,836
Insurance.....	12,683,647	239,569	10,403	130,904	26,587	*4,710	66,965	70,391
Legal and professional services.....	6,232,016	41,986	8,374	12,157	7,653	*516	13,286	42,660
Meals and entertainment deducted.....	4,018,436	38,483	*1,682	8,127	16,669	*255	11,750	18,563
Mortgage interest.....	3,080,081	46,923	*2,321	20,923	*11,110	*1,411	11,159	7,389
Other interest paid on business indebtedness.....	4,126,863	94,071	*1,899	52,746	16,261	*150	23,014	35,426
Office expenses.....	9,083,456	30,911	3,106	10,040	2,291	*574	14,899	29,315
Pension and profit-sharing plans.....	1,037,867	2,746	--	2,689	--	--	*56	1,713
Rent on machinery and equipment.....	6,690,732	110,318	*306	92,161	*564	--	17,285	17,137
Rent on other business property.....	20,538,942	92,701	*8,187	14,899	28,437	*921	40,256	22,718
Repairs.....	9,300,674	353,348	10,074	221,515	46,430	*5,425	69,903	82,659
Supplies.....	19,142,196	269,294	6,212	58,456	54,108	*4,003	146,515	51,087
Salaries and wages.....	54,018,128	1,069,624	*41,341	433,685	*6,553	*1,012	587,032	177,981
Taxes paid.....	11,698,547	181,984	5,850	59,561	38,866	*2,721	74,986	110,448
Travel.....	6,690,437	62,457	7,642	13,475	24,931	--	16,409	23,456
Utilities.....	15,749,576	118,725	9,658	40,896	15,342	*3,944	48,884	51,887
Other business deductions.....	69,162,757	1,642,463	132,414	774,042	324,342	*48,413	363,251	1,087,169
Home office business deductions.....	5,091,336	16,200	--	6,005	*6,858	*524	2,813	7,619
Depreciation, Form 8829.....	499,446	*742	--	*699	--	--	*43	*162
Net income ^{1,2}	257,292,855	2,019,565	95,349	459,597	491,579	*31,323	941,716	1,313,837
Returns with Schedule C-EZ:								
Number of returns.....	2,748,893	49,094	*6	*3,794	*9,909	*966	34,418	15,318
Business receipts.....	16,196,050	233,388	*518	*10,082	*49,417	*2,898	170,473	149,206
Business deductions.....	1,390,727	16,475	*2	*3,459	*2,721	*889	9,405	8,455
Net income.....	14,805,323	216,913	*517	*6,624	*46,695	*2,009	161,068	140,751

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Mining--continued					Utilities	Construction
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	86,387	*377	*2,012	4,943	16,131	6,913	2,278,208
Business receipts, total ¹	4,327,809	*166,733	*13,113	644,255	1,180,843	145,838	168,481,326
Income from sales and operations ¹	4,082,483	*163,348	*13,113	637,748	1,179,903	144,678	167,091,780
Other business income.....	245,326	*3,384	--	6,507	*940	*1,160	1,389,546
Business deductions, total ^{1,2}	4,152,938	*172,694	*28,590	617,757	879,699	160,900	140,389,630
Cost of sales and operations.....	557,425	*144,877	*1,925	158,132	230,399	*22,375	77,065,734
Inventory, beginning of year.....	71,237	*5,946	--	28,875	*951	--	3,153,599
Cost of labor.....	*30,249	*12,670	--	*23,002	*15,232	--	15,426,172
Purchases.....	104,254	*43,945	--	68,014	*151,593	--	21,920,698
Materials and supplies.....	651	*513	--	33,291	*60,506	*953	26,229,830
Other costs.....	416,898	*84,470	*1,925	43,697	*21,532	*21,422	14,031,524
Inventory, end of year.....	65,864	*2,666	--	38,748	*19,415	--	3,696,089
Advertising expenses.....	6,342	*(Z)	*15	1,712	8,112	*328	885,615
Bad debts from sales or services.....	*1,562	--	--	*122	*75	--	130,461
Car and truck expenses.....	174,115	*13	*5,534	27,760	55,123	*22,716	9,261,820
Commissions.....	4,261	--	*2	*1,115	--	*38,663	1,955,419
Depletion.....	353,615	*761	--	8,785	*1,016	*26	8,169
Depreciation.....	330,022	*10,056	*781	95,716	114,516	27,680	6,437,681
Employee benefit programs.....	4,647	*398	--	1,851	*1,104	*4	325,440
Insurance.....	26,379	*1,487	*633	20,705	44,913	*2,024	3,444,708
Legal and professional services.....	76,301	*418	*40	6,180	7,835	2,609	801,909
Meals and entertainment deducted.....	9,082	*8	*1	1,269	12,961	*568	392,182
Mortgage interest.....	8,906	--	--	*6,672	*2,932	*209	605,988
Other interest paid on business indebtedness.....	98,478	*2,640	*13	22,309	*6,165	*6,159	809,465
Office expenses.....	23,459	*48	*6	1,795	15,027	*2,345	872,184
Pension and profit-sharing plans.....	1,596	*95	*76	*39	*587	--	72,181
Rent on machinery and equipment.....	6,524	*1,308	*7,545	15,946	*7,933	*1,763	1,165,225
Rent on other business property.....	38,346	*370	*5	1,289	4,404	*2,664	1,033,265
Repairs.....	25,882	*327	*1,540	31,461	49,462	*1,900	1,654,363
Salaries and wages.....	131,240	*2,043	*5,408	43,405	77,644	*2,112	9,497,382
Supplies.....	21,418	*79	*1,799	4,618	39,623	*3,262	5,537,881
Taxes paid.....	133,823	*495	*754	15,997	24,794	*741	1,774,015
Travel.....	31,040	*33	*54	3,053	11,408	2,908	533,304
Utilities.....	27,720	*27	*72	10,647	34,258	3,773	2,038,429
Other business deductions.....	2,049,203	*7,213	*2,389	136,826	124,502	14,146	13,252,795
Home office business deductions.....	3,682	--	--	*16	*4,657	*423	689,264
Depreciation, Form 8829.....	*208	--	--	*2	--	*148	50,861
Net income less deficit ^{1,2}	195,389	*-5,962	*-15,478	26,498	301,144	-15,063	28,091,981
Net income ^{1,2}	920,078	*303	*15	69,577	323,864	25,476	31,457,464
Deficit ²	724,689	*6,265	*15,492	43,080	*22,720	*40,539	3,365,483

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Mining--continued					Utilities	Construction Total
	Oil and gas extraction	Coal mining	Metal ore mining	Nonmetallic mineral mining and quarrying	Support activities for mining		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH NET INCOME							
Number of returns ¹	60,823	*33	**	**4,053	13,700	5,765	1,889,207
Business receipts, total ¹	2,849,690	*4,875	**	**482,215	1,062,567	139,348	147,764,155
Income from sales and operations ¹	2,703,178	*4,875	**	**476,611	1,061,674	138,553	146,557,603
Other business income.....	146,513	--	**	**5,604	*893	*795	1,206,552
Business deductions, total ^{1,2}	1,929,754	*4,572	**	**412,623	738,703	113,872	116,306,918
Cost of sales and operations.....	182,966	--	**	**77,295	201,423	*21,996	64,993,819
Inventory, beginning of year.....	*11,288	--	**	**25,896	*951	--	2,032,610
Cost of labor.....	*3,358	--	**	**2,832	*19	--	12,596,462
Purchases.....	15,282	--	**	**33,362	*151,582	--	18,618,204
Materials and supplies.....	*378	--	**	**19,800	*60,506	*953	22,872,977
Other costs.....	162,778	--	**	**18,970	*7,781	*21,043	11,391,673
Inventory, end of year.....	*10,118	--	**	**23,386	*19,415	--	2,518,107
Advertising expenses.....	5,468	*(Z)	**	**858	8,089	*322	681,661
Bad debts from sales or services.....	*1,033	--	**	**81	*35	--	88,209
Car and truck expenses.....	149,716	*(Z)	**	**18,526	52,957	*19,695	7,935,402
Commissions.....	2,341	--	**	**473	--	*38,655	1,619,327
Depletion.....	213,810	*329	**	**8,100	*970	*26	*1,966
Depreciation.....	158,986	*105	**	**59,739	91,441	*5,968	4,906,629
Employee benefit programs.....	2,336	--	**	**1,399	*1,101	*4	256,061
Insurance.....	16,991	*15	**	**15,255	38,129	*1,011	2,795,918
Legal and professional services.....	33,208	*87	**	**2,993	6,372	*545	617,707
Meals and entertainment deducted.....	6,048	*(Z)	**	**1,255	11,258	*521	334,163
Mortgage interest.....	1,137	--	**	**5,032	*1,220	*209	402,726
Other interest paid on business indebtedness.....	12,675	*1	**	**16,851	*5,899	*375	562,368
Office expenses.....	15,722	--	**	**489	13,104	*2,298	704,262
Pension and profit-sharing plans.....	1,051	--	**	**76	*587	--	66,245
Rent on machinery and equipment.....	4,709	--	**	**6,497	*5,931	*1,750	939,913
Rent on other business property.....	20,245	--	**	**177	*2,296	*2,651	847,317
Repairs.....	15,415	--	**	**26,654	40,590	*1,217	1,279,213
Supplies.....	14,616	*79	**	**4,148	32,244	*3,261	4,616,754
Salaries and wages.....	70,810	--	**	**31,114	76,057	*2,084	7,777,418
Taxes paid.....	77,848	*79	**	**11,682	20,839	*575	1,397,969
Travel.....	11,028	*1	**	**1,379	11,048	*251	400,776
Utilities.....	18,129	--	**	**7,641	26,117	*3,743	1,641,124
Other business deductions.....	882,651	*3,876	**	**114,554	86,088	*5,211	10,710,107
Home office business deductions.....	2,946	--	**	**16	*4,657	--	587,939
Depreciation, Form 8829.....	*159	--	**	**2	--	--	39,691
Net income ^{1,2}	920,078	*303	**	**69,592	323,864	25,476	31,457,464
Returns with Schedule C-EZ:							
Number of returns.....	12,130	--	**	**1,289	*1,900	*1,892	285,878
Business receipts.....	29,956	--	**	**38,412	*80,837	*4,914	1,953,814
Business deductions.....	7,869	--	**	**336	*250	*1,502	144,750
Net income.....	22,087	--	**	**38,077	*80,588	*3,412	1,809,064

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	376,956	116,473	76,401	1,708,377	310,319	26,753	7,680
Business receipts, total ¹	41,608,464	10,646,909	8,620,887	107,605,066	23,475,114	3,348,106	353,446
Income from sales and operations ¹	41,341,042	10,566,585	8,395,898	106,788,255	23,277,918	3,307,356	279,713
Other business income.....	267,422	80,324	224,989	816,811	197,195	40,750	*73,733
Business deductions, total ^{1,2}	36,483,580	9,539,668	7,430,358	86,936,024	20,814,997	3,214,274	268,698
Cost of sales and operations.....	24,662,998	6,083,757	3,984,222	42,334,758	10,681,776	2,120,852	*159,794
Inventory, beginning of year.....	1,636,541	144,116	664,057	708,885	1,185,343	194,935	*49,344
Cost of labor.....	3,233,768	1,017,269	575,674	10,599,460	1,472,965	65,946	*8,083
Purchases.....	6,523,638	1,843,148	1,215,888	12,338,023	6,451,948	1,628,745	*94,343
Materials and supplies.....	8,866,218	1,454,184	938,800	14,970,627	1,951,597	305,533	*61,316
Other costs.....	6,514,070	1,809,857	1,190,412	4,517,185	931,131	130,956	*1,017
Inventory, end of year.....	2,111,237	184,817	600,611	799,423	1,311,207	205,264	*54,310
Advertising expenses.....	153,393	53,537	36,669	642,016	243,325	23,829	*279
Bad debts from sales or services.....	19,851	4,141	6,610	99,860	44,733	3,355	--
Car and truck expenses.....	1,415,824	445,076	295,379	7,105,540	681,748	48,816	*13,944
Commissions.....	525,058	43,028	69,468	1,317,865	187,386	31,108	*1,627
Depletion.....	*2,667	*11	*1,447	*4,045	*2,000	*1,918	--
Depreciation.....	1,153,085	425,600	646,101	4,212,896	1,000,181	107,138	*16,819
Employee benefit programs.....	55,462	11,004	13,297	245,675	88,290	5,801	--
Insurance.....	661,740	197,680	195,383	2,389,905	344,928	36,528	*600
Legal and professional services.....	153,623	70,919	39,265	538,102	140,368	18,828	*415
Meals and entertainment deducted.....	59,790	34,066	16,355	281,971	48,076	4,049	*2,240
Mortgage interest.....	145,414	50,888	96,508	313,179	117,848	7,035	*577
Other interest paid on business indebtedness.....	172,622	60,360	102,880	473,603	171,560	17,893	*946
Office expenses.....	217,523	50,421	33,513	570,727	231,202	14,912	*4,818
Pension and profit-sharing plans.....	8,399	*1,317	2,011	60,455	16,705	*892	--
Rent on machinery and equipment.....	187,775	69,114	141,894	766,443	209,929	14,584	*234
Rent on other business property.....	148,496	79,998	93,230	711,541	677,154	134,087	*531
Repairs.....	188,347	103,031	215,325	1,147,659	281,449	48,630	*76
Salaries and wages.....	1,500,679	492,571	463,654	7,040,477	1,851,264	270,206	*1,499
Supplies.....	1,155,587	157,185	170,454	4,054,655	937,227	30,434	*5,644
Taxes paid.....	318,656	120,698	89,533	1,245,128	401,287	41,638	*1,399
Travel.....	70,481	58,541	20,658	383,625	173,355	14,261	*15,687
Utilities.....	348,898	152,969	83,649	1,452,914	584,147	92,340	*8,511
Other business deductions.....	3,013,609	751,710	592,007	8,895,469	1,561,944	119,264	*29,253
Home office business deductions.....	119,786	21,049	18,426	530,004	120,797	*1,853	*3,806
Depreciation, Form 8829.....	8,477	*497	*252	41,635	11,631	*497	*842
Net income less deficit ^{1,2}	5,125,165	1,107,241	1,190,535	20,669,041	2,681,496	153,396	84,748
Net income ^{1,2}	5,956,035	1,359,667	1,428,975	22,712,786	3,573,825	266,509	*108,696
Deficit ²	830,871	252,426	238,440	2,043,745	892,328	113,113	*23,949

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Construction--continued				Manufacturing		
	Residential building construction	Nonresidential building construction	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
BUSINESSES WITH NET INCOME							
Number of returns ¹	310,103	87,001	60,980	1,431,123	205,279	13,595	*5,121
Business receipts, total ¹	36,614,451	8,422,109	7,471,556	95,256,039	19,898,393	2,670,512	*325,133
Income from sales and operations ¹	36,435,893	8,334,059	7,272,459	94,515,191	19,737,651	2,643,317	*251,417
Other business income.....	178,558	88,050	199,097	740,848	160,742	27,195	*73,716
Business deductions, total ^{1,2}	30,658,552	7,062,442	6,042,670	72,543,253	16,325,307	2,404,003	*216,437
Cost of sales and operations.....	21,131,938	4,735,247	3,413,587	35,713,047	8,614,545	1,724,511	*140,745
Inventory, beginning of year.....	1,095,228	87,597	418,261	431,525	774,876	122,742	*9,514
Cost of labor.....	2,706,754	766,994	526,326	8,596,388	1,085,010	*26,590	*8,083
Purchases.....	5,220,334	1,382,341	1,077,203	10,938,326	5,273,142	1,341,734	*73,277
Materials and supplies.....	7,829,556	1,238,759	873,117	12,931,544	1,655,323	288,503	*58,105
Other costs.....	5,720,756	1,399,826	891,069	3,380,022	701,165	68,751	*715
Inventory, end of year.....	1,440,689	140,271	372,389	564,758	874,970	123,809	*8,950
Advertising expenses.....	115,822	37,986	26,752	501,102	172,538	10,893	*12
Bad debts from sales or services.....	17,653	*3,924	*39	66,592	11,049	*1,731	--
Car and truck expenses.....	1,186,293	337,303	241,325	6,170,482	524,038	41,414	*9,965
Commissions.....	413,518	29,810	68,323	1,107,676	141,874	29,707	*1,326
Depletion.....	*61	*3	*1,437	*464	*1,968	*1,918	--
Depreciation.....	901,249	288,719	478,711	3,237,949	718,550	56,923	*11,290
Employee benefit programs.....	44,297	8,458	10,675	192,631	74,573	4,365	--
Insurance.....	533,363	154,934	136,280	1,971,340	284,841	26,337	*370
Legal and professional services.....	105,487	35,369	30,381	446,470	99,904	10,745	*376
Meals and entertainment deducted.....	52,097	26,270	12,918	242,878	34,553	2,041	*1,408
Mortgage interest.....	75,721	46,009	62,578	218,419	79,717	1,570	--
Other interest paid on business indebtedness.....	116,378	24,881	66,315	354,794	105,397	9,774	*874
Office expenses.....	178,298	28,213	26,639	471,111	167,356	9,702	*1,764
Pension and profit-sharing plans.....	6,554	*1,213	*1,692	56,786	16,030	*892	--
Rent on machinery and equipment.....	165,484	46,957	123,906	603,567	172,230	6,130	*234
Rent on other business property.....	115,704	59,236	90,474	581,903	463,883	69,286	--
Repairs.....	155,358	64,804	174,327	884,724	212,429	30,410	*2
Supplies.....	1,022,487	118,868	145,264	3,330,135	787,591	15,217	*5,034
Salaries and wages.....	1,265,072	327,925	374,289	5,810,132	1,487,438	168,020	*1,499
Taxes paid.....	239,026	80,517	66,541	1,011,884	331,111	26,087	*43
Travel.....	51,791	45,702	16,296	286,987	126,681	10,885	*8,912
Utilities.....	275,621	104,583	66,689	1,194,230	449,738	68,403	*4,389
Other business deductions.....	2,366,123	438,096	386,618	7,519,270	1,132,511	71,243	*24,388
Home office business deductions.....	99,340	16,416	18,192	453,991	98,445	*1,779	*3,806
Depreciation, Form 8829.....	6,891	*461	*251	32,089	9,804	*497	*842
Net income ^{1,2}	5,956,035	1,359,667	1,428,975	22,712,786	3,573,825	266,509	*108,696
Returns with Schedule C-EZ:							
Number of returns.....	37,591	*8,853	10,806	228,628	30,142	*2,858	*343
Business receipts.....	246,745	*49,814	71,661	1,585,595	111,472	*10,020	*487
Business deductions.....	23,818	*999	2,421	117,512	16,318	*4,021	--
Net income.....	222,927	*48,815	69,239	1,468,083	95,154	*5,999	*487

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, refractory, and glass products	Nonmetallic mineral products
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	21,578	*3,742	31,500	*1,091	33,646	*2,369	10,420	15,175	9,172
Business receipts, total ¹	989,607	*184,172	1,829,515	*90,034	2,431,531	*2,560	346,224	681,457	937,911
Income from sales and operations ¹	984,764	*184,172	1,826,094	*90,034	2,430,877	*2,560	344,048	678,052	937,840
Other business income.....	*4,843	--	3,421	--	654	--	*2,177	*3,406	*71
Business deductions, total ¹²	882,727	*155,888	1,793,334	*62,615	2,189,989	*391	281,406	672,877	801,754
Cost of sales and operations.....	338,037	*54,017	829,801	*48,620	887,328	*262	108,915	231,447	325,821
Inventory, beginning of year.....	54,225	*30,996	186,481	*5,403	52,625	--	*19,680	33,366	*7,218
Cost of labor.....	*16,722	--	172,571	*7,288	155,435	--	*6,041	*21,976	*68,441
Purchases.....	334,455	*50,391	465,554	*38,264	540,012	--	*85,788	151,060	*126,973
Materials and supplies.....	*12,371	*2,564	121,742	*705	98,578	--	*15,318	*52,548	*116,321
Other costs.....	22,408	--	28,113	--	103,539	*262	*2,818	*5,794	*14,661
Inventory, end of year.....	102,143	*29,935	144,660	*3,040	62,861	--	*20,730	33,296	*7,792
Advertising expenses.....	13,927	*259	16,767	*855	46,450	--	*3,479	14,332	*3,828
Bad debts from sales or services.....	*340	--	*342	--	2,766	--	*84	*335	*1,741
Car and truck expenses.....	21,754	*3,099	39,075	*133	94,083	--	18,578	44,319	*15,755
Commissions.....	5,200	--	6,668	*694	50,883	--	*2,211	*422	*79
Depletion.....	--	--	*13	--	--	*5	--	--	--
Depreciation.....	33,702	*6,732	97,557	*234	106,490	*14	15,361	26,125	49,090
Employee benefit programs.....	*5,023	--	4,491	*361	14,911	--	*509	*3,209	*194
Insurance.....	9,029	*3,499	34,226	*1,051	36,443	--	6,631	10,918	27,251
Legal and professional services.....	8,864	*511	7,639	*286	16,634	*2	*1,064	3,168	5,874
Meals and entertainment deducted.....	1,202	*1,102	2,515	*19	5,767	--	202	4,899	*1,728
Mortgage interest.....	*2,818	*848	25,583	--	9,194	--	*209	*21,191	*744
Other interest paid on business indebtedness.....	5,547	*514	13,356	--	28,973	--	*4,155	11,016	*6,475
Office expenses.....	12,443	*1,490	9,467	*109	44,780	--	13,412	13,277	4,460
Pension and profit-sharing plans.....	*424	--	*1,155	--	*1,354	--	*382	*4	*519
Rent on machinery and equipment.....	*2,740	--	29,766	--	38,782	--	*153	*4,290	*11,349
Rent on other business property.....	26,270	*8,236	44,163	*4,140	101,660	--	*2,397	15,595	*1,393
Repairs.....	6,837	*2,080	30,187	--	34,738	--	*4,774	6,018	15,463
Salaries and wages.....	170,419	*42,747	126,120	--	209,520	--	*23,250	68,986	101,830
Supplies.....	22,300	*10,250	270,915	*1,221	83,534	--	37,688	53,665	93,219
Taxes paid.....	23,155	*5,663	38,822	*1,822	39,985	*2	2,413	25,160	21,018
Travel.....	3,471	*1,368	6,186	*98	9,583	--	*1,830	16,693	*3,508
Utilities.....	27,369	*5,448	40,698	*1,099	77,658	--	10,416	28,162	15,441
Other business deductions.....	130,026	*7,552	107,672	*1,875	228,026	*106	22,910	66,635	92,217
Home office business deductions.....	*10,883	*474	*10,149	--	20,448	--	*383	*3,008	*1,118
Depreciation, Form 8829.....	*1,622	*63	*818	--	*1,752	--	*70	*2	*233
Net income less deficit ¹²	106,880	*28,284	36,181	*27,419	241,543	*2,170	64,819	8,580	136,129
Net income ¹²	140,153	*29,627	208,655	*27,445	297,999	*2,422	67,832	88,089	142,123
Deficit ²	33,273	*1,343	172,474	*26	56,457	*252	*3,014	79,509	*5,994

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued								
	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastics, rubber, clay, refractory, and glass products	Nonmetallic mineral products
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH NET INCOME									
Number of returns ¹	15,158	*3,398	17,026	*1,083	24,274	*2,354	7,584	10,242	8,934
Business receipts, total ¹	803,081	*179,292	1,518,301	*90,034	1,897,365	*2,506	318,107	579,742	875,998
Income from sales and operations ¹	798,509	*179,292	1,515,849	*90,034	1,897,402	*2,506	316,211	579,716	875,980
Other business income.....	*4,572	--	*2,452	--	-37	--	*1,896	*26	*18
Business deductions, total ^{1,2}	662,928	*149,665	1,309,645	*62,590	1,599,366	*84	250,275	491,653	733,875
Cost of sales and operations.....	262,502	*51,452	546,603	*48,620	647,051	--	*88,205	195,184	*287,184
Inventory, beginning of year.....	*46,692	*30,893	100,299	*5,403	26,209	--	*18,407	*24,556	*7,218
Cost of labor.....	*7,681	--	96,976	*7,288	56,472	--	*6,041	*19,544	*68,441
Purchases.....	270,664	*50,391	295,238	*38,264	446,593	--	*66,928	*126,285	*101,225
Materials and supplies.....	*3,195	--	119,055	*705	62,469	--	*15,318	*46,511	*106,202
Other costs.....	*8,550	--	20,123	--	92,759	--	*757	*3,584	*11,891
Inventory, end of year.....	74,280	*29,832	85,088	*3,040	37,451	--	*19,247	*25,296	*7,792
Advertising expenses.....	12,078	*88	14,491	*855	22,638	--	*3,408	12,626	*3,343
Bad debts from sales or services.....	*340	--	*301	--	*1,480	--	*61	*197	*1,741
Car and truck expenses.....	15,381	*2,165	34,665	*133	77,456	--	18,575	17,399	*14,027
Commissions.....	*4,645	--	6,405	*694	*45,875	--	*2,211	*401	*31
Depletion.....	--	--	*13	--	--	*4	--	--	--
Depreciation.....	24,456	*6,732	55,143	*234	76,339	--	*14,791	*15,976	*45,844
Employee benefit programs.....	*4,723	--	*3,845	*361	9,008	--	*400	*3,134	--
Insurance.....	7,511	*3,368	25,867	*1,051	26,754	--	6,605	9,547	25,268
Legal and professional services.....	6,895	*500	5,435	*286	9,344	*2	*1,053	*2,021	5,541
Meals and entertainment deducted.....	*123	*1,102	2,099	*19	3,146	--	*194	*959	*1,716
Mortgage interest.....	*2,584	*848	*12,357	--	*5,778	--	*209	*20,686	*712
Other interest paid on business indebtedness.....	*4,427	*514	8,206	--	17,406	--	*4,094	*7,120	*5,959
Office expenses.....	5,992	*347	6,168	*109	29,642	--	*13,364	*8,206	*4,239
Pension and profit-sharing plans.....	*424	--	*1,141	--	*1,296	--	*342	--	*519
Rent on machinery and equipment.....	*943	--	26,773	--	32,891	--	*153	*3,756	*9,395
Rent on other business property.....	19,015	*8,236	16,700	*4,140	62,099	--	*1,134	*7,318	*504
Repairs.....	4,735	*1,453	19,295	--	23,352	--	*4,465	*5,439	14,894
Supplies.....	15,258	*10,250	257,615	*1,221	75,520	--	37,630	28,214	*92,296
Salaries and wages.....	124,742	*42,747	111,211	--	179,889	--	*19,747	*67,350	*92,030
Taxes paid.....	20,538	*5,449	30,877	*1,822	31,094	--	1,893	20,213	*20,507
Travel.....	1,966	*1,368	3,840	*98	5,819	--	*1,830	*12,223	*3,138
Utilities.....	18,683	*5,020	28,873	*1,099	55,699	--	10,397	24,902	14,356
Other business deductions.....	93,434	*7,552	81,574	*1,849	141,871	*79	19,131	26,421	87,871
Home office business deductions.....	*10,586	*474	*10,149	--	17,920	--	*383	*2,361	*1,118
Depreciation, Form 8829.....	*1,622	*63	*818	--	*841	--	*70	--	*233
Net income ^{1,2}	140,153	*29,627	208,655	*27,445	297,999	*2,422	67,832	88,089	142,123
Returns with Schedule C-EZ:									
Number of returns.....	*4,981	--	*1,991	*8	--	*2,003	*2,959	*757	*1,992
Business receipts.....	*6,669	--	*11,943	*274	--	*2,404	*13,039	*757	*3,442
Business deductions.....	*944	--	--	--	--	--	--	--	*1,642
Net income.....	*5,724	--	*11,943	*274	--	*2,404	*13,039	*757	*1,800

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	*3,133	28,183	18,905	7,523	9,610	9,816	19,432
Business receipts, total ¹	*129,020	3,406,438	2,740,601	234,015	1,001,571	782,649	1,873,056
Income from sales and operations ¹	*128,965	3,391,275	2,733,145	234,015	982,902	782,240	1,859,182
Other business income.....	*55	15,163	7,456	--	*18,669	*409	*13,874
Business deductions, total ^{1,2}	*121,626	3,134,527	2,297,447	219,640	742,979	706,516	1,499,027
Cost of sales and operations.....	*25,236	1,531,605	1,379,273	*111,770	492,450	397,791	780,536
Inventory, beginning of year.....	--	112,843	126,565	*35,888	46,616	*66,711	53,037
Cost of labor.....	*10,735	235,476	322,994	*9,889	*89,271	*16,837	113,469
Purchases.....	*2,314	555,161	752,386	*91,780	293,379	352,501	488,760
Materials and supplies.....	--	508,978	212,221	*1,314	*48,088	*9,775	149,717
Other costs.....	*12,187	241,049	159,836	*3,406	57,732	27,470	29,408
Inventory, end of year.....	--	121,903	194,730	*30,507	42,636	75,503	53,855
Advertising expenses.....	*41	42,311	11,871	*3,088	*13,118	5,542	5,409
Bad debts from sales or services.....	*12,526	11,194	*7,799	*1,366	*647	*6	*618
Car and truck expenses.....	*6,437	82,836	62,534	*10,037	43,479	48,551	62,314
Commissions.....	*180	41,502	*2,118	*4,046	*5,219	*197	20,742
Depletion.....	--	--	*33	--	--	--	--
Depreciation.....	*9,277	176,433	182,345	*6,842	15,446	31,289	52,217
Employee benefit programs.....	*39	10,363	32,442	*1,129	*1,091	*756	*992
Insurance.....	*2,938	61,658	39,878	*2,690	13,453	11,062	20,178
Legal and professional services.....	*47	13,148	13,521	*1,173	12,320	4,884	8,781
Meals and entertainment deducted.....	*1,033	6,200	1,937	*707	2,776	425	4,244
Mortgage interest.....	*4,072	14,718	*4,921	--	*7,184	*3,292	*5,886
Other interest paid on business indebtedness.....	*51	27,749	27,938	*911	*1,942	*2,752	6,529
Office expenses.....	*795	28,028	18,253	3,401	3,684	3,000	18,198
Pension and profit-sharing plans.....	--	*2,811	*4,573	*60	*97	*5	*2,584
Rent on machinery and equipment.....	*748	32,294	13,545	*245	*3,875	*4,934	25,641
Rent on other business property.....	--	104,448	74,490	*7,376	*15,580	18,440	73,414
Repairs.....	*443	62,660	25,586	*1,518	7,006	1,990	15,206
Salaries and wages.....	*4,143	310,908	170,162	*23,534	*26,703	83,432	86,913
Supplies.....	*30,266	92,762	31,902	10,208	*3,358	23,156	79,605
Taxes paid.....	*2,891	66,215	52,836	*2,562	7,823	11,039	20,909
Travel.....	*5	26,830	7,011	*3,718	7,001	11,225	11,301
Utilities.....	*7,259	76,564	73,796	5,841	17,101	13,393	43,859
Other business deductions.....	*13,198	293,932	43,248	16,060	29,447	28,310	148,654
Home office business deductions.....	--	14,152	*12,638	*1,358	*12,177	*1,044	*4,298
Depreciation, Form 8829.....	--	*316	*358	*1,131	--	*238	*1,527
Net income less deficit ^{1,2}.....	*7,395	271,911	443,155	14,375	258,593	76,873	375,382
Net income ^{1,2}	*36,760	373,917	474,210	*47,330	263,514	136,025	396,934
Deficit ²	*29,366	102,006	*31,056	*32,956	*4,921	59,152	*21,552

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued						
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*2,126	19,772	15,996	*4,036	9,593	6,362	15,367
Business receipts, total ¹	*105,795	2,893,919	2,552,672	*157,699	936,431	660,350	1,767,385
Income from sales and operations ¹	*105,795	2,879,701	2,545,766	*157,699	918,018	660,251	1,765,705
Other business income.....	--	*14,217	6,906	--	*18,413	*99	*1,681
Business deductions, total ^{1,2}	*69,035	2,520,002	2,078,462	*110,369	672,917	525,064	1,370,451
Cost of sales and operations.....	--	1,292,680	1,272,719	*53,039	453,203	307,939	747,417
Inventory, beginning of year.....	--	87,794	119,599	*10,315	*36,732	*39,683	37,118
Cost of labor.....	--	202,126	283,927	--	*83,398	*9,105	111,055
Purchases.....	--	445,583	703,636	*50,945	*264,281	*285,383	464,971
Materials and supplies.....	--	452,356	189,206	*642	*47,704	*7,971	149,487
Other costs.....	--	195,626	141,787	*198	*54,802	*15,750	28,709
Inventory, end of year.....	--	90,807	165,437	*9,061	*33,713	*49,953	43,922
Advertising expenses.....	--	33,656	9,415	*2,404	*8,024	*4,475	4,968
Bad debts from sales or services.....	--	*659	*1,374	*728	*622	--	*488
Car and truck expenses.....	*6,318	55,325	54,110	*3,654	43,265	*29,845	55,764
Commissions.....	*171	*13,611	*2,031	*101	*5,219	*167	19,584
Depletion.....	--	--	*33	--	--	--	--
Depreciation.....	*4,076	123,039	173,008	*4,730	13,504	*16,223	42,658
Employee benefit programs.....	--	9,525	31,079	*322	*523	*236	*419
Insurance.....	*1,883	51,792	39,430	*1,900	*12,930	*9,420	17,613
Legal and professional services.....	--	9,302	12,643	*755	12,016	3,049	7,841
Meals and entertainment deducted.....	*1,030	5,625	1,855	*521	*2,747	*275	3,991
Mortgage interest.....	--	9,854	*4,921	--	*7,184	*2,536	*5,886
Other interest paid on business indebtedness.....	--	14,308	23,410	*142	*93	*1,540	1,606
Office expenses.....	*627	22,804	14,756	*2,512	*3,509	*2,131	15,527
Pension and profit-sharing plans.....	--	*2,793	*4,298	*60	--	--	*2,555
Rent on machinery and equipment.....	*644	29,276	13,213	--	*3,666	*4,902	23,496
Rent on other business property.....	--	81,310	62,732	*4,110	*14,308	*17,363	62,685
Repairs.....	*405	51,027	22,341	*1,163	*6,588	*1,618	14,090
Supplies.....	*30,266	78,848	30,095	*1,949	*3,227	*4,984	67,771
Salaries and wages.....	*3,962	247,880	143,049	*16,894	*16,382	*66,354	78,269
Taxes paid.....	*1,045	58,810	50,381	*1,677	*7,016	*10,109	18,262
Travel.....	--	22,757	6,413	*2,927	*6,369	*9,723	11,079
Utilities.....	*7,072	53,797	62,243	*4,284	16,486	*11,000	39,147
Other business deductions.....	*11,536	235,352	37,043	*5,596	23,861	*20,956	127,195
Home office business deductions.....	--	*12,768	*3,073	*899	*12,177	*217	*2,139
Depreciation, Form 8829.....	--	*12	*358	*829	--	--	*1,523
Net income ^{1,2}	*36,760	373,917	474,210	*47,330	263,514	136,025	396,934
Returns with Schedule C-EZ:							
Number of returns.....	*107	*2,168	**2,938	**	--	--	*966
Business receipts.....	*870	*12,056	**6,168	**	--	--	*8,693
Business deductions.....	*(Z)	*3,206	**2,796	**	--	--	--
Net income.....	*869	*8,850	**3,432	**	--	--	*8,693

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued		Wholesale trade (merchant wholesalers)				Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	7,528	43,063	308,015	127,951	106,739	73,325	2,321,152	154,426
Business receipts, total ¹	366,917	1,746,281	35,488,448	14,513,169	16,123,924	4,851,354	179,426,483	35,100,792
Income from sales and operations ¹	366,166	1,734,516	35,164,758	14,306,016	16,052,372	4,806,370	177,399,076	34,692,425
Other business income.....	*750	11,765	323,689	207,153	71,552	44,985	2,027,407	408,367
Business deductions, total ¹²	225,854	1,543,429	30,958,529	12,826,360	14,597,533	3,534,636	171,836,838	34,119,258
Cost of sales and operations.....	123,534	734,687	22,867,839	9,449,304	11,508,743	1,909,792	120,515,835	27,929,144
Inventory, beginning of year.....	*4,282	105,127	2,024,447	1,296,597	610,945	116,905	20,978,689	3,995,620
Cost of labor.....	*30,275	121,516	361,268	190,046	158,518	*12,705	1,879,017	461,885
Purchases.....	*25,711	374,371	20,118,921	8,081,303	10,330,959	1,706,659	111,854,927	26,449,480
Materials and supplies.....	*39,781	194,727	1,297,966	695,639	436,311	*166,016	4,657,449	896,197
Other costs.....	*27,535	62,939	1,227,230	626,673	543,019	57,538	3,587,949	694,460
Inventory, end of year.....	*4,050	123,993	2,161,992	1,440,953	571,008	150,031	22,442,196	4,568,498
Advertising expenses.....	*3,293	34,645	229,143	122,056	80,178	26,909	1,968,745	312,587
Bad debts from sales or services.....	--	*1,616	45,581	22,670	20,046	2,865	224,237	73,672
Car and truck expenses.....	10,831	55,175	1,186,443	395,672	441,051	349,720	4,345,922	397,674
Commissions.....	*6,329	8,160	566,820	200,913	131,067	234,840	1,056,834	219,928
Depletion.....	--	*32	5,319	*315	*1,361	*3,642	4,265	*266
Depreciation.....	*4,665	62,405	517,152	227,258	222,735	67,159	3,386,464	369,770
Employee benefit programs.....	*1,470	5,509	32,729	9,921	15,280	7,528	235,211	26,705
Insurance.....	3,716	23,179	234,120	117,553	93,418	23,149	1,528,940	304,493
Legal and professional services.....	2,603	20,605	126,218	63,261	36,481	26,477	699,620	75,476
Meals and entertainment deducted.....	1,599	5,431	162,597	60,826	50,561	51,210	380,954	35,085
Mortgage interest.....	*128	9,448	57,576	35,660	16,842	*5,074	864,858	125,852
Other interest paid on business indebtedness.....	*319	14,494	179,778	65,441	79,170	35,167	1,027,488	206,483
Office expenses.....	6,666	30,010	189,756	74,255	67,562	47,939	1,145,791	131,566
Pension and profit-sharing plans.....	*5	*1,841	64,013	5,269	4,898	*53,846	33,946	2,447
Rent on machinery and equipment.....	*7,774	18,977	177,744	86,213	65,388	26,143	875,069	78,049
Rent on other business property.....	*15,721	29,211	362,577	158,115	149,955	54,508	5,463,005	439,782
Repairs.....	*1,063	17,174	179,607	110,906	55,984	12,716	1,168,339	233,620
Salaries and wages.....	*7,378	123,513	736,877	328,408	339,346	69,123	8,449,776	1,047,538
Supplies.....	1,241	55,860	252,801	108,579	112,994	31,228	2,386,788	199,701
Taxes paid.....	962	34,971	209,056	78,814	101,589	28,653	2,883,271	411,901
Travel.....	4,972	28,609	376,971	173,657	112,638	90,675	923,371	69,481
Utilities.....	4,506	34,685	427,201	203,571	155,355	68,275	3,371,353	344,957
Other business deductions.....	14,104	169,454	1,608,631	680,863	671,151	256,617	8,321,241	1,069,228
Home office business deductions.....	*646	22,359	151,217	44,583	58,396	48,238	491,219	11,303
Depreciation, Form 8829.....	* (Z)	*2,160	33,590	3,585	26,371	3,635	55,707	*420
Net income less deficit ¹²	141,063	202,603	4,533,573	1,690,100	1,526,753	1,316,719	7,609,159	984,010
Net income ¹²	156,725	308,859	5,315,422	2,086,022	1,770,115	1,459,285	14,670,457	1,619,711
Deficit ²	*15,661	106,256	781,849	395,921	243,362	142,566	7,061,297	635,701

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Manufacturing--continued		Wholesale trade (merchant wholesalers)				Retail trade	
	Medical equipment and supplies	Other miscellaneous manufacturing	Total	Durable goods, including machinery, woods, metals, etc.	Nondurable goods, including food fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
BUSINESSES WITH NET INCOME								
Number of returns ¹	3,475	19,782	209,627	82,966	73,367	53,294	1,183,058	91,278
Business receipts, total ¹	342,270	1,221,800	31,092,450	12,681,041	13,979,303	4,432,106	144,868,119	28,285,838
Income from sales and operations ¹	342,128	1,212,355	30,882,472	12,543,882	13,930,267	4,408,323	143,288,334	28,010,322
Other business income.....	*142	*9,446	209,978	137,159	49,036	23,783	1,579,785	275,516
Business deductions, total ^{1,2}	185,546	912,942	25,777,028	10,595,019	12,209,187	2,972,822	130,198,058	26,666,194
Cost of sales and operations.....	*111,166	384,325	19,773,561	8,244,747	9,877,163	1,651,652	95,813,438	22,327,743
Inventory, beginning of year.....	*3,201	48,498	1,325,790	797,913	453,954	73,923	13,664,978	2,710,742
Cost of labor.....	*24,933	*73,349	271,651	131,503	139,644	*504	1,498,097	370,336
Purchases.....	*25,074	222,670	17,298,144	6,967,629	8,842,975	1,487,541	89,244,438	21,238,335
Materials and supplies.....	*34,609	73,286	1,212,397	640,487	410,076	*161,833	3,158,801	680,327
Other costs.....	*27,153	30,008	1,081,866	600,250	443,185	38,431	2,951,196	453,440
Inventory, end of year.....	*3,805	63,487	1,416,287	893,036	412,671	110,580	14,704,072	3,125,437
Advertising expenses.....	*1,732	27,430	165,584	85,920	55,315	24,348	1,392,384	241,159
Bad debts from sales or services.....	--	*1,327	28,163	6,568	18,732	*2,863	145,410	49,836
Car and truck expenses.....	8,288	36,290	937,771	302,230	357,469	278,072	2,714,152	277,759
Commissions.....	*6,016	3,680	472,878	157,346	116,106	199,426	802,294	188,964
Depletion.....	--	--	1,848	*63	*1,361	*424	2,364	*206
Depreciation.....	*3,158	30,427	381,393	142,675	174,996	63,722	1,896,295	233,982
Employee benefit programs.....	*1,327	*5,304	26,211	6,909	11,943	7,359	177,424	18,735
Insurance.....	*3,481	13,716	175,967	84,348	74,846	16,774	1,092,351	203,517
Legal and professional services.....	*1,095	11,005	83,041	34,718	29,053	19,270	427,846	52,635
Meals and entertainment deducted.....	*1,347	4,355	125,910	41,590	38,549	45,771	220,919	24,486
Mortgage interest.....	*128	*4,464	38,092	19,581	13,438	*5,074	541,576	80,080
Other interest paid on business indebtedness.....	*29	5,896	113,549	36,613	46,727	30,208	582,007	133,540
Office expenses.....	*2,483	23,474	138,667	48,945	54,363	35,359	712,143	100,101
Pension and profit-sharing plans.....	*5	*1,706	62,186	4,977	3,448	*53,760	30,777	2,206
Rent on machinery and equipment.....	*7,743	*9,014	135,578	63,975	47,003	24,600	561,589	34,988
Rent on other business property.....	*12,388	20,556	283,355	115,922	123,718	43,715	3,670,610	296,676
Repairs.....	*1,036	10,117	122,990	75,454	35,511	12,025	795,897	151,954
Supplies.....	*890	31,305	177,061	60,540	94,520	22,001	1,483,168	158,900
Salaries and wages.....	*6,078	101,334	570,386	250,998	253,145	66,243	6,385,691	775,407
Taxes paid.....	*658	24,630	156,387	52,102	77,704	26,581	2,134,339	292,199
Travel.....	*3,379	13,957	266,376	121,112	81,424	63,840	546,247	45,291
Utilities.....	3,627	20,260	307,071	136,479	115,451	55,141	2,284,850	240,657
Other business deductions.....	7,163	108,395	1,098,927	463,746	450,343	184,837	5,447,643	724,522
Home office business deductions.....	*4	*18,592	123,314	35,185	51,515	36,613	252,342	8,105
Depreciation, Form 8829.....	*(Z)	*2,094	10,055	2,986	3,998	3,070	22,827	*372
Net income ^{1,2}.....	156,725	308,859	5,315,422	2,086,022	1,770,115	1,459,285	14,670,457	1,619,711
Returns with Schedule C-EZ:								
Number of returns.....	*1,124	*4,947	24,043	15,691	*4,153	*4,200	171,472	*5,524
Business receipts.....	*13,242	*21,347	151,573	115,465	*15,760	*20,349	665,820	*50,771
Business deductions.....	*2,326	*1,382	10,764	2,276	*5,344	*3,144	84,297	*2,549
Net income.....	*10,916	*19,965	140,809	113,189	*10,416	*17,205	581,523	*48,222

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplier dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	59,826	35,449	61,586	107,979	144,361	22,257	104,648	122,570
Business receipts, total ¹	6,417,067	4,685,056	8,211,202	29,683,107	7,561,901	19,588,277	11,611,377	8,727,842
Income from sales and operations ¹	6,371,427	4,659,590	8,170,418	29,270,223	7,471,039	19,414,097	11,525,025	8,656,228
Other business income.....	45,640	25,466	40,783	412,884	90,862	174,179	86,352	71,614
Business deductions, total ^{1,2}	6,111,186	4,342,943	7,815,796	28,424,471	7,015,546	19,346,414	10,598,347	8,176,459
Cost of sales and operations.....	3,581,053	2,870,634	5,004,158	21,882,002	4,908,435	16,316,351	6,621,860	5,314,154
Inventory, beginning of year.....	1,018,103	319,033	994,752	2,153,464	633,145	565,379	2,480,704	2,034,636
Cost of labor.....	142,281	124,641	153,224	222,129	35,967	134,822	48,610	38,770
Purchases.....	3,010,958	2,446,205	4,384,293	20,285,676	4,697,539	15,655,428	6,221,611	5,182,200
Materials and supplies.....	243,891	238,755	473,440	407,117	159,269	448,911	307,574	212,772
Other costs.....	149,431	107,881	92,629	770,130	76,951	99,880	120,531	90,178
Inventory, end of year.....	983,612	365,881	1,094,180	1,956,516	694,436	588,069	2,557,170	2,244,402
Advertising expenses.....	165,495	93,710	105,700	107,962	149,652	34,649	175,146	111,624
Bad debts from sales or services.....	2,532	3,896	17,479	41,545	6,663	7,329	8,598	5,100
Car and truck expenses.....	196,997	93,508	182,354	253,021	195,620	46,562	142,116	186,457
Commissions.....	51,035	10,795	22,713	97,568	32,134	13,508	42,498	43,859
Depletion.....	*38	*86	--	--	*50	*47	*1,959	--
Depreciation.....	109,325	94,367	321,876	330,802	101,080	253,059	153,047	168,716
Employee benefit programs.....	12,020	11,980	24,641	36,736	10,876	24,841	13,876	8,277
Insurance.....	76,890	37,943	114,151	197,970	48,681	118,064	93,684	85,782
Legal and professional services.....	31,254	16,024	32,978	82,765	28,030	36,549	60,912	38,907
Meals and entertainment deducted.....	20,337	3,559	17,167	15,961	18,064	1,299	15,079	20,272
Mortgage interest.....	41,319	8,882	69,078	113,099	10,096	142,166	27,531	73,824
Other interest paid on business indebtedness.....	38,180	30,838	57,517	79,543	21,936	81,193	60,620	68,415
Office expenses.....	36,385	48,269	48,712	37,347	78,351	19,535	81,798	61,659
Pension and profit-sharing plans.....	*936	*954	*2,308	2,919	6,465	1,155	6,734	*420
Rent on machinery and equipment.....	17,021	13,492	70,953	91,720	49,531	44,757	131,938	24,994
Rent on other business property.....	390,977	188,651	110,716	763,362	176,154	296,686	856,950	446,250
Repairs.....	40,324	32,214	67,751	216,482	38,875	99,938	41,451	37,223
Salaries and wages.....	432,900	333,450	613,299	1,517,308	405,229	826,481	882,146	391,168
Supplies.....	94,402	60,030	202,504	335,749	131,918	82,170	92,042	104,523
Taxes paid.....	141,442	72,862	168,431	507,631	78,605	264,382	306,543	161,094
Travel.....	34,736	8,359	25,932	32,835	47,639	1,707	60,604	38,051
Utilities.....	131,826	100,670	152,342	668,019	105,513	300,782	222,865	223,037
Other business deductions.....	432,920	196,173	359,397	1,003,746	340,388	332,471	470,280	531,144
Home office business deductions.....	27,468	11,273	23,365	6,637	17,841	*733	25,533	29,906
Depreciation, Form 8829.....	*2,071	*3,590	*4,606	*642	*1,691	*11	*3,181	2,573
Net income less deficit ^{1,2}	306,677	342,114	395,406	1,262,065	546,355	241,862	1,013,522	553,604
Net income ^{1,2}	612,732	496,701	736,883	1,559,003	910,696	398,979	1,361,738	881,916
Deficit ²	306,055	154,587	341,477	296,938	364,341	157,116	348,216	328,312

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Retail trade--continued							
	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and suppliers dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH NET INCOME								
Number of returns ¹	33,080	25,178	39,432	75,462	68,439	13,773	66,051	67,725
Business receipts, total ¹	5,078,659	4,311,693	6,882,552	26,102,214	7,064,929	14,851,546	9,610,975	6,618,263
Income from sales and operations ¹	5,046,556	4,291,621	6,849,981	25,735,324	6,983,361	14,711,760	9,538,508	6,563,996
Other business income.....	32,103	20,073	32,571	366,890	81,568	139,786	72,466	54,268
Business deductions, total ^{1,2}	4,465,928	3,814,992	6,145,670	24,543,211	6,154,233	14,452,567	8,249,236	5,736,347
Cost of sales and operations.....	2,763,365	2,586,211	4,133,065	19,161,373	4,536,406	12,329,658	5,332,245	3,835,424
Inventory, beginning of year.....	590,378	262,807	747,807	1,732,112	505,950	350,901	1,788,311	1,261,074
Cost of labor.....	126,082	*72,758	133,244	187,879	34,354	*119,548	26,919	*34,499
Purchases.....	2,323,241	2,200,534	3,768,548	17,836,179	4,385,882	11,967,237	5,127,139	3,678,829
Materials and supplies.....	230,138	238,442	238,086	212,472	110,417	189,980	219,937	155,331
Other costs.....	136,912	104,737	79,582	736,265	66,786	84,028	107,959	66,555
Inventory, end of year.....	643,386	293,066	834,202	1,543,534	566,983	382,036	1,938,020	1,360,865
Advertising expenses.....	131,399	76,992	81,275	86,319	116,189	24,652	131,506	78,199
Bad debts from sales or services.....	2,449	2,413	11,491	36,561	3,880	6,146	7,534	3,953
Car and truck expenses.....	140,370	71,992	129,576	206,159	95,328	31,708	101,944	138,543
Commissions.....	41,979	10,260	20,954	78,873	30,106	*5,712	32,397	35,795
Depletion.....	*38	*86	--	--	*50	--	*1,959	--
Depreciation.....	75,212	76,271	193,172	243,445	70,963	160,257	86,506	94,379
Employee benefit programs.....	11,109	10,926	18,495	23,778	10,800	17,075	12,291	6,802
Insurance.....	53,114	33,248	89,636	166,841	46,400	81,403	73,977	50,951
Legal and professional services.....	20,882	11,590	22,933	62,745	23,551	26,333	43,262	23,930
Meals and entertainment deducted.....	12,679	2,371	15,747	10,422	7,714	1,065	12,270	14,565
Mortgage interest.....	24,185	7,980	41,567	81,368	9,151	104,026	20,765	41,979
Other interest paid on business indebtedness....	27,486	15,485	47,884	68,499	14,640	37,224	32,099	45,646
Office expenses.....	20,105	44,035	30,997	27,607	50,340	11,115	53,407	43,178
Pension and profit-sharing plans.....	*936	*954	*2,265	2,816	6,465	*1,076	6,678	*420
Rent on machinery and equipment.....	13,908	4,755	23,881	61,583	41,185	30,892	120,991	13,686
Rent on other business property.....	211,502	146,294	67,923	631,636	162,065	224,809	604,968	299,866
Repairs.....	29,359	17,213	53,317	180,287	30,221	67,685	31,714	21,213
Supplies.....	72,994	56,452	131,465	259,046	74,451	67,322	61,155	66,336
Salaries and wages.....	312,755	318,746	493,873	1,261,876	397,774	586,018	677,605	253,100
Taxes paid.....	109,743	68,902	137,786	445,475	64,059	187,885	243,105	109,383
Travel.....	25,433	5,813	24,511	21,624	29,080	1,408	46,431	28,020
Utilities.....	92,973	86,841	112,904	545,349	80,595	207,189	159,732	135,269
Other business deductions.....	257,958	148,873	248,067	871,962	240,304	241,532	333,811	376,672
Home office business deductions.....	*10,616	9,967	*12,609	*5,823	*4,795	*378	18,348	17,437
Depreciation, Form 8829.....	*556	*3,474	*2,014	*626	*40	*11	*940	1,478
Net income ^{1,2}	612,732	496,701	736,883	1,559,003	910,696	398,979	1,361,738	881,916
Returns with Schedule C-EZ:								
Number of returns.....	*3,824	*1,391	*6,249	*6,978	10,053	*966	*7,186	*7,838
Business receipts.....	*11,851	*5,057	*16,593	*46,134	25,780	*12,074	*47,159	*19,743
Business deductions.....	*3,377	*322	*275	*1,742	7,719	--	*2,538	*1,605
Net income.....	*8,474	*4,735	*16,318	*44,393	18,061	*12,074	*44,620	*18,139

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Retail trade--continued			Transportation and warehousing				
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	General freight trucking, local	General freight trucking, long-distance and specialized freight trucking
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	32,616	518,968	956,464	949,446	14,644	5,305	212,491	318,377
Business receipts, total ¹	4,039,570	26,854,146	16,946,146	54,882,098	844,648	233,492	14,549,941	27,218,179
Income from sales and operations ¹	3,972,234	26,568,945	16,627,424	54,308,407	799,213	232,445	14,277,810	27,047,591
Other business income.....	67,336	285,201	318,722	573,691	45,435	*1,047	272,131	170,587
Business deductions, total ^{1,2}	3,983,943	25,482,982	16,419,494	47,251,950	1,033,628	202,175	12,654,794	24,096,292
Cost of sales and operations.....	2,768,134	14,637,961	8,681,948	5,918,161	420,319	*37,022	2,105,815	2,606,419
Inventory, beginning of year.....	587,889	4,816,022	1,379,943	138,847	*41,748	*22,299	*6,568	6,851
Cost of labor.....	*13,695	325,692	177,300	1,323,647	*12,161	*24	653,129	492,511
Purchases.....	2,303,033	13,369,241	7,849,263	2,111,018	*124,249	*7,202	429,160	1,196,879
Materials and supplies.....	317,112	541,858	410,551	291,317	*1,162	*49	192,942	75,811
Other costs.....	225,889	710,892	449,096	2,188,724	294,347	*7,924	850,207	847,037
Inventory, end of year.....	679,484	5,125,744	1,584,206	135,393	*53,347	*476	26,191	12,670
Advertising expenses.....	20,463	430,949	260,812	145,961	2,694	*541	16,448	34,239
Bad debts from sales or services.....	*1,713	14,792	40,918	15,699	*283	*1,018	7,387	5,572
Car and truck expenses.....	50,545	1,074,744	1,526,325	10,588,515	31,248	*7,917	2,487,321	5,485,346
Commissions.....	*2,498	246,233	274,065	1,056,236	3,338	*988	187,959	641,002
Depletion.....	--	*95	*1,724	17,645	*8	*1	*5,755	*110
Depreciation.....	129,543	656,903	697,976	5,324,672	274,880	52,573	1,512,520	2,861,639
Employee benefit programs.....	*5,460	32,515	27,283	52,634	920	*68	8,488	32,316
Insurance.....	39,614	283,994	127,673	2,411,407	15,901	7,617	695,996	1,168,547
Legal and professional services.....	10,765	150,172	135,789	228,558	6,392	1,237	50,543	92,310
Meals and entertainment deducted.....	8,333	120,743	105,056	943,833	6,729	1,833	143,081	722,492
Mortgage interest.....	24,589	175,098	53,324	351,018	7,088	*5,239	104,813	160,973
Other interest paid on business indebtedness.....	25,416	231,941	125,406	827,386	24,471	6,585	198,253	482,561
Office expenses.....	20,648	308,777	272,745	261,624	1,379	*1,206	71,024	120,897
Pension and profit-sharing plans.....	*1,789	5,521	2,299	29,160	*136	--	17,046	10,484
Rent on machinery and equipment.....	15,168	238,236	99,211	1,756,537	9,032	*20,910	324,254	757,865
Rent on other business property.....	164,261	1,320,918	308,298	540,310	23,501	*605	99,275	138,684
Repairs.....	27,456	226,415	106,591	3,413,672	25,592	4,265	923,100	2,148,747
Salaries and wages.....	301,940	1,336,916	361,400	2,346,605	33,666	*3,374	803,707	942,720
Supplies.....	34,649	517,846	531,253	596,936	6,754	1,766	146,905	301,708
Taxes paid.....	92,314	515,324	162,741	1,027,702	10,598	439	289,529	596,159
Travel.....	11,001	289,406	303,620	489,522	14,690	1,137	98,688	261,651
Utilities.....	89,415	680,176	351,750	789,158	9,066	1,034	174,484	380,017
Other business deductions.....	131,168	1,842,461	1,611,866	7,939,811	101,986	44,797	2,118,198	4,097,488
Home office business deductions.....	*3,609	116,283	217,268	113,360	*335	*1	41,744	34,897
Depreciation, Form 8829.....	*1,414	18,143	17,368	22,788	*146	*1	16,872	1,540
Net income less deficit ^{1,2}	55,628	1,378,497	529,419	7,655,096	-170,952	35,022	1,895,147	3,121,167
Net income ^{1,2}	249,168	3,163,010	2,679,920	9,594,520	122,554	86,279	2,373,358	3,792,120
Deficit ²	193,541	1,784,512	2,150,501	1,939,424	293,506	51,257	478,212	670,953

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Retail trade--continued			Transportation and warehousing				General freight trucking, long-distance and specialized freight trucking
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	General freight trucking, local	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH NET INCOME								
Number of returns ¹	18,320	265,242	419,079	759,115	9,555	3,665	161,276	252,976
Business receipts, total ¹	2,901,729	20,504,369	12,655,352	44,998,421	419,768	142,229	11,466,303	22,296,418
Income from sales and operations ¹	2,843,481	20,308,484	12,404,940	44,606,794	378,177	141,229	11,318,421	22,177,600
Other business income.....	58,248	195,885	250,412	391,627	*41,591	*1,000	147,882	118,818
Business deductions, total ^{1,2}	2,652,560	17,341,366	9,975,754	35,405,662	297,214	55,950	9,092,944	18,504,298
Cost of sales and operations.....	1,976,975	10,851,953	5,979,022	4,362,394	*169,641	*36,952	1,563,770	2,023,682
Inventory, beginning of year.....	315,772	2,690,907	708,217	95,789	*34,860	*21,862	*6,190	*4,321
Cost of labor.....	*13,577	248,872	130,030	1,005,774	*11,448	*24	528,572	328,403
Purchases.....	1,565,392	9,813,657	5,339,467	1,625,904	*97,120	*7,164	282,889	937,490
Materials and supplies.....	*241,053	394,689	247,928	172,390	--	*49	123,117	27,947
Other costs.....	209,380	555,779	349,774	1,522,694	*56,596	*7,922	636,817	729,885
Inventory, end of year.....	368,199	2,851,950	796,394	60,158	*30,384	*69	*13,816	4,365
Advertising expenses.....	11,196	294,632	118,865	114,585	*1,038	*356	13,258	24,893
Bad debts from sales or services.....	*1,689	6,539	12,920	11,248	*6	*3	*6,072	3,840
Car and truck expenses.....	27,656	648,400	844,718	8,257,437	*12,114	*5,047	1,862,776	4,337,825
Commissions.....	*264	163,827	193,164	882,550	*867	*666	105,757	566,196
Depletion.....	--	*25	*1	*17,583	*5	--	*5,698	*110
Depreciation.....	34,746	341,995	285,367	3,503,631	27,945	*2,677	1,061,644	1,989,740
Employee benefit programs.....	*3,205	24,700	19,508	40,725	*392	*68	5,824	24,135
Insurance.....	23,775	193,396	76,092	1,823,203	4,365	*350	499,636	903,955
Legal and professional services.....	7,410	84,740	47,835	170,165	2,396	*450	39,204	68,336
Meals and entertainment deducted.....	2,653	63,440	53,508	767,693	*394	*57	99,333	623,678
Mortgage interest.....	*13,531	92,028	24,915	246,592	*279	*871	79,826	115,213
Other interest paid on business indebtedness.....	4,148	99,231	56,126	602,287	2,071	*683	140,714	371,976
Office expenses.....	12,479	192,094	126,685	197,080	682	*125	46,296	95,012
Pension and profit-sharing plans.....	*1,789	3,379	1,793	27,821	*84	--	*16,451	9,795
Rent on machinery and equipment.....	*5,510	160,671	49,539	1,400,941	*3,253	*14	223,487	583,410
Rent on other business property.....	103,799	747,869	173,204	445,014	*8,350	*269	73,518	107,602
Repairs.....	12,069	135,399	65,466	2,589,637	6,497	*200	668,976	1,663,473
Supplies.....	13,712	288,553	232,782	462,555	2,699	*43	93,484	246,290
Salaries and wages.....	207,145	853,775	247,617	1,760,801	*11,992	*2,047	582,767	724,825
Taxes paid.....	64,375	312,071	99,357	808,174	5,856	*231	214,412	483,964
Travel.....	4,136	182,028	132,473	375,850	7,413	*63	84,714	192,782
Utilities.....	50,113	431,111	142,117	583,073	*4,176	*545	114,746	293,579
Other business deductions.....	66,105	1,074,241	863,595	5,782,967	21,857	*4,230	1,427,433	3,008,398
Home office business deductions.....	*628	66,705	96,930	105,825	*222	*1	40,686	30,142
Depreciation, Form 8829.....	*43	7,739	5,533	21,742	*59	*1	16,363	1,182
Net income ^{1,2}	249,168	3,163,010	2,679,920	9,594,520	122,554	86,279	2,373,358	3,792,120
Returns with Schedule C-EZ:								
Number of returns.....	*3,228	52,175	66,062	99,288	*6,603	*2,810	23,846	13,537
Business receipts.....	*5,173	203,511	221,974	552,666	*47,449	*9,522	134,000	64,667
Business deductions.....	*3,453	28,562	32,155	65,830	*2,622	--	22,463	11,447
Net income.....	*1,720	174,949	189,819	486,836	*44,827	*9,522	111,538	53,220

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing--continued						
	Urban transit	Interurban and rural bus transportation	Taxi and limousine service	School, employee, and charter bus industry	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	*1,362	*1,946	120,451	17,320	18,183	**	**5,268
Business receipts, total ¹	*59,244	*71,854	3,218,289	782,176	584,806	**	**302,072
Income from sales and operations ¹	*59,243	*71,846	3,187,179	781,503	583,400	**	**299,598
Other business income.....	*(Z)	*8	*31,110	*673	*1,405	**	**2,463
Business deductions, total ^{1,2}	*60,743	*65,909	2,276,638	639,859	451,756	**	**338,993
Cost of sales and operations.....	--	--	*20,769	*45,290	*27,005	**	**107,682
Inventory, beginning of year.....	--	--	--	*5,133	*5,608	**	**273
Cost of labor.....	--	--	*10,749	*14,606	*163	**	**639
Purchases.....	--	--	*543	*8,124	*21,233	**	**12,299
Materials and supplies.....	--	--	--	*76	--	**	**
Other costs.....	--	--	*12,611	*24,115	--	**	**94,832
Inventory, end of year.....	--	--	*3,133	*6,764	--	**	**361
Advertising expenses.....	--	*4,825	21,428	5,895	*5,889	**	**6,608
Bad debts from sales or services.....	--	--	*107	--	--	**	**
Car and truck expenses.....	*7,839	*27,477	394,927	87,247	82,832	**	**2,687
Commissions.....	--	--	63,491	*794	*35,543	**	**14,573
Depletion.....	--	--	--	--	*11,770	**	**
Depreciation.....	*5,437	*9,401	116,893	106,295	34,733	**	**57,852
Employee benefit programs.....	--	--	*26	*314	*465	**	**523
Insurance.....	*5,444	*8,743	191,477	63,556	22,091	**	**9,853
Legal and professional services.....	*53	--	8,004	2,749	3,970	**	**1,933
Meals and entertainment deducted.....	--	--	10,937	13,722	*2,235	**	**1,297
Mortgage interest.....	--	*2,576	*37,203	*278	*841	**	**9,764
Other interest paid on business indebtedness.....	--	--	27,315	16,251	*19,895	**	**2,713
Office expenses.....	--	*902	9,397	4,133	*2,374	**	**1,787
Pension and profit-sharing plans.....	--	--	*2	--	*135	**	**
Rent on machinery and equipment.....	*5,679	--	398,354	*59,866	*5,947	**	**5,732
Rent on other business property.....	*24	--	124,032	*6,368	*2,324	**	**9,256
Repairs.....	*1,206	*40	117,825	24,495	25,888	**	**10,420
Salaries and wages.....	*13,503	*98	60,908	*56,390	*50,604	**	**41,799
Supplies.....	--	--	15,241	9,026	*8,109	**	**5,735
Taxes paid.....	*649	*8	28,174	13,534	12,808	**	**6,217
Travel.....	*1	--	7,387	15,017	*390	**	**2,985
Utilities.....	*674	--	55,706	10,735	11,708	**	**4,264
Other business deductions.....	*20,231	*11,838	552,242	95,226	80,176	**	**35,009
Home office business deductions.....	--	--	*11,835	*1,880	*2,074	**	**302
Depreciation, Form 8829.....	--	--	*2,082	*237	*370	**	**
Net income less deficit ^{1,2}	*-1,499	*5,945	941,651	142,317	134,919	**	**-35,514
Net income ^{1,2}	*656	*5,945	994,801	175,060	154,345	**	**32,967
Deficit ²	*2,155	--	53,150	*32,742	*19,426	**	**68,481

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing--continued						
	Urban transit	Interurban and rural bus transportation	Taxi and limousine service	School, employee, and charter bus industry	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH NET INCOME							
Number of returns ¹	*969	*1,946	106,984	13,977	16,671	**	**1,653
Business receipts, total ¹	*23,778	*71,854	2,889,313	645,021	536,104	**	**197,165
Income from sales and operations ¹	*23,778	*71,846	2,858,336	644,476	534,699	**	**195,893
Other business income.....	*(Z)	*8	*30,977	*545	*1,405	**	**1,272
Business deductions, total ^{1,2}	*23,122	*65,909	1,894,512	469,961	383,521	**	**164,199
Cost of sales and operations.....	--	--	*11,209	*44,478	*386	**	**12,850
Inventory, beginning of year.....	--	--	--	*5,133	--	**	**273
Cost of labor.....	--	--	*603	*13,870	*163	**	**639
Purchases.....	--	--	*417	*8,124	*222	**	**12,299
Materials and supplies.....	--	--	--	--	--	**	**
Other costs.....	--	--	*10,189	*24,115	--	**	**
Inventory, end of year.....	--	--	--	*6,764	--	**	**361
Advertising expenses.....	--	*4,825	12,056	4,107	*5,615	**	**6,480
Bad debts from sales or services.....	--	--	*100	--	--	**	**
Car and truck expenses.....	--	*27,477	297,952	75,633	*81,462	**	**2,529
Commissions.....	--	--	54,213	*787	*35,543	**	**14,320
Depletion.....	--	--	--	--	*11,770	**	**
Depreciation.....	--	*9,401	88,873	69,089	*29,165	**	**24,408
Employee benefit programs.....	--	--	--	*144	*465	**	**523
Insurance.....	*1,803	*8,743	153,276	44,259	*19,589	**	**5,317
Legal and professional services.....	*53	--	6,650	2,041	*3,148	**	**1,449
Meals and entertainment deducted.....	--	--	9,294	*1,354	*2,235	**	**264
Mortgage interest.....	--	*2,576	*28,858	*15	*841	**	**1,395
Other interest paid on business indebtedness.....	--	--	*22,258	*6,744	*18,921	**	**
Office expenses.....	--	*902	5,177	3,071	*873	**	**1,600
Pension and profit-sharing plans.....	--	--	--	--	*135	**	**
Rent on machinery and equipment.....	*5,679	--	371,675	*51,887	*4,051	**	**5,724
Rent on other business property.....	*24	--	120,198	*3,676	*2,324	**	**5,879
Repairs.....	*1,206	*40	102,395	16,342	*21,688	**	**5,882
Supplies.....	--	--	9,943	*6,560	*6,396	**	**3,061
Salaries and wages.....	*10,670	*98	*35,135	*40,728	*38,342	**	**39,346
Taxes paid.....	--	*8	20,998	11,066	11,203	**	**4,710
Travel.....	*1	--	5,337	*2,365	*390	**	**1,779
Utilities.....	*52	--	34,294	8,776	8,552	**	**2,542
Other business deductions.....	*3,634	*11,838	490,463	74,162	76,405	**	**23,836
Home office business deductions.....	--	--	*11,198	*1,880	*2,074	**	**302
Depreciation, Form 8829.....	--	--	*1,990	*237	*370	**	**
Net income ^{1,2}	*656	*5,945	994,801	175,060	154,345	**	**32,967
Returns with Schedule C-EZ:							
Number of returns.....	--	--	*10,107	*1,932	*5,444	**	**
Business receipts.....	--	--	*85,262	*4,202	*41,559	**	**
Business deductions.....	--	--	*2,958	*799	*1,950	**	**
Net income.....	--	--	*82,303	*3,403	*39,609	**	**

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing--continued				Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and tele-communications	Internet publishing and broadcasting	Internet service providers, web search portals, and data processing
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	39,172	187,367	7,560	223,398	67,679	63,873	24,231	8,214	59,401
Business receipts, total ¹	1,699,712	5,003,100	314,587	6,469,180	2,110,691	2,349,588	863,852	157,231	987,817
Income from sales and operations ¹	1,699,325	4,955,233	314,010	6,345,265	2,070,399	2,296,035	842,651	156,991	979,189
Other business income.....	*387	*47,867	*578	123,916	40,292	53,554	21,202	*240	*8,628
Business deductions, total ¹²	1,541,856	3,598,637	290,671	5,233,901	1,598,599	2,048,466	712,967	85,491	788,378
Cost of sales and operations.....	186,953	260,252	*100,634	1,618,683	453,393	695,807	246,983	*4,411	218,089
Inventory, beginning of year.....	*29,648	*1,728	*18,991	137,788	69,663	22,908	*44,731	*70	*415
Cost of labor.....	*33,499	*104,610	*1,557	194,883	57,680	*4,792	*3,326	--	*129,085
Purchases.....	115,985	*99,629	*95,717	922,296	102,358	594,605	*198,795	*609	*25,929
Materials and supplies.....	*467	*20,809	--	172,846	84,799	37,688	*25,394	--	24,965
Other costs.....	*18,554	*35,113	*3,985	332,031	231,982	56,276	*2,157	*3,855	*37,760
Inventory, end of year.....	*11,199	*1,637	*19,616	141,162	93,090	20,463	*27,420	*123	*66
Advertising expenses.....	15,283	26,926	5,184	160,387	64,350	22,291	5,454	*17,358	50,933
Bad debts from sales or services.....	*766	*567	--	40,834	1,488	*30,626	*1,344	*1	*7,375
Car and truck expenses.....	167,691	1,802,285	*3,697	333,942	117,724	114,700	40,166	*339	61,012
Commissions.....	21,549	62,845	*24,154	144,424	45,068	74,866	12,310	*1,302	*10,879
Depletion.....	*(Z)	--	--	*426	*20	*183	*223	--	*1
Depreciation.....	151,339	118,508	22,601	360,561	75,320	205,795	41,126	*244	38,076
Employee benefit programs.....	6,259	*3,013	*243	11,596	7,993	2,462	*563	--	*578
Insurance.....	101,008	115,681	5,494	56,605	21,258	19,636	9,119	*1,126	5,466
Legal and professional services.....	11,782	37,421	12,163	75,911	22,386	30,612	15,425	*903	6,585
Meals and entertainment deducted.....	12,479	28,787	239	64,921	10,810	27,306	16,413	*319	10,074
Mortgage interest.....	8,991	*9,270	*3,982	23,363	15,436	*4,463	*1,337	--	*2,128
Other interest paid on business indebtedness.....	27,823	21,029	*490	35,714	10,395	9,117	7,618	--	8,585
Office expenses.....	14,468	32,912	1,142	131,095	45,206	24,396	15,176	*16,319	29,999
Pension and profit-sharing plans.....	*1,307	--	*50	6,577	*3,888	*11	*15	--	*2,663
Rent on machinery and equipment.....	41,086	127,286	*527	114,849	16,193	69,778	14,902	*89	13,887
Rent on other business property.....	76,783	30,727	28,731	177,400	23,694	89,691	49,528	*2,581	11,906
Repairs.....	53,557	69,042	9,495	67,142	11,975	34,825	11,231	*1,745	7,367
Salaries and wages.....	199,655	120,875	19,306	352,196	185,535	94,575	44,513	*129	27,444
Supplies.....	28,092	69,514	4,086	122,713	37,658	41,560	6,870	12,890	23,735
Taxes paid.....	38,970	25,002	5,615	61,052	23,064	21,034	9,854	*561	6,538
Travel.....	23,422	62,194	*1,960	166,817	47,939	48,460	40,942	*2,791	26,685
Utilities.....	71,604	58,639	11,227	181,735	44,377	49,238	26,307	*1,466	60,347
Other business deductions.....	277,251	476,120	29,245	800,133	271,679	304,294	81,629	20,252	122,278
Home office business deductions.....	*2,169	17,715	*408	106,995	35,115	32,135	*7,295	*127	32,322
Depreciation, Form 8829.....	--	*1,541	--	8,924	3,281	*1,671	*2,267	*21	*1,683
Net income less deficit ¹²	158,515	1,404,463	23,916	1,237,526	512,093	302,091	152,163	71,739	199,440
Net income ¹²	279,289	1,511,449	65,699	1,730,766	607,295	526,225	182,607	75,601	339,038
Deficit ²	120,775	106,985	41,783	493,240	95,202	224,134	30,444	*3,861	139,598

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing--continued				Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and tele-communications	Internet publishing and broadcasting	Internet service providers, web search portals, and data processing
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME									
Number of returns ¹	27,123	156,025	6,294	140,314	47,453	35,166	16,134	5,318	36,243
Business receipts, total ¹	1,415,428	4,628,201	266,838	5,290,620	1,864,522	1,619,930	747,579	145,004	913,585
Income from sales and operations ¹	1,415,041	4,580,536	266,763	5,219,083	1,852,202	1,589,713	727,297	144,915	904,956
Other business income.....	*387	*47,665	*75	71,537	12,320	30,217	*20,282	*89	*8,628
Business deductions, total ¹²	1,136,139	3,116,753	*201,140	3,560,514	1,257,228	1,094,364	564,972	69,403	574,547
Cost of sales and operations.....	162,887	246,831	*89,708	977,857	371,958	182,076	*220,199	*1,041	202,582
Inventory, beginning of year.....	*20,589	*1,728	*832	66,698	*17,512	*18,302	*30,399	*70	*415
Cost of labor.....	*29,306	*91,189	*1,557	187,603	*50,723	*4,530	*3,265	--	*129,085
Purchases.....	*95,985	*99,629	*84,564	378,286	80,658	*104,657	*176,218	*609	*16,144
Materials and supplies.....	*467	*20,809	--	155,541	76,770	*34,141	*25,327	--	*19,303
Other costs.....	*18,073	*35,113	*3,985	269,356	194,526	36,383	*261	*486	*37,701
Inventory, end of year.....	*1,533	*1,637	*1,230	79,626	48,231	*15,936	*15,270	*123	*66
Advertising expenses.....	12,704	25,883	*3,369	138,688	57,082	12,929	4,183	*16,992	47,502
Bad debts from sales or services.....	*660	*567	--	8,594	*1,076	*123	*35	*1	*7,359
Car and truck expenses.....	92,791	1,459,170	*2,661	265,896	97,354	90,235	35,494	*14	42,799
Commissions.....	*21,548	60,949	*21,703	109,446	15,401	72,459	*9,696	*1,212	*10,678
Depletion.....	--	--	--	*426	*20	*183	*222	--	*1
Depreciation.....	102,803	89,919	*7,967	222,916	57,432	114,329	35,176	*241	15,738
Employee benefit programs.....	6,257	*2,918	--	7,993	5,685	*1,762	*102	--	*444
Insurance.....	69,433	108,827	*3,650	45,797	19,461	16,574	4,117	*646	5,000
Legal and professional services.....	9,511	36,395	*532	52,952	18,018	22,063	9,022	*581	3,269
Meals and entertainment deducted.....	6,629	24,256	*196	47,776	8,395	19,965	14,483	*257	4,676
Mortgage interest.....	*7,373	*9,270	*74	15,629	11,565	*3,839	--	--	*224
Other interest paid on business indebtedness..	20,974	17,947	--	23,873	7,147	5,785	*6,221	--	*4,720
Office expenses.....	12,133	31,070	*139	96,882	37,647	13,397	8,174	*14,606	23,058
Pension and profit-sharing plans.....	*1,307	--	*50	*6,552	*3,872	*11	*10	--	*2,659
Rent on machinery and equipment.....	28,749	122,949	*63	99,707	14,328	65,227	*13,154	*89	*6,908
Rent on other business property.....	67,830	30,390	*24,955	131,502	19,883	51,423	47,347	*1,766	11,083
Repairs.....	41,593	53,226	*8,119	54,460	11,123	29,592	9,581	*1,380	2,784
Supplies.....	24,755	67,828	*1,496	79,389	29,029	24,724	5,895	*9,331	10,410
Salaries and wages.....	155,915	*114,832	*4,103	272,895	149,472	71,887	*27,646	*129	*23,762
Taxes paid.....	31,057	22,799	*1,871	44,761	17,080	14,952	6,358	*560	5,810
Travel.....	17,269	61,843	*1,895	126,896	36,300	39,123	34,443	*2,659	14,370
Utilities.....	56,001	52,743	*7,067	140,165	37,048	32,601	19,065	*955	50,497
Other business deductions.....	183,121	436,476	*21,116	490,056	200,568	176,726	43,849	*16,278	52,634
Home office business deductions.....	*1,272	17,639	*408	83,478	23,843	31,774	*3,873	*127	23,860
Depreciation, Form 8829.....	--	*1,541	--	5,279	*1,725	*1,671	*1,294	*21	*567
Net income ¹².....	279,289	1,511,449	65,699	1,730,766	607,295	526,225	182,607	75,601	339,038
Returns with Schedule C-EZ:									
Number of returns.....	*8,902	24,105	*2,003	33,862	11,296	*2,934	*3,919	*343	15,371
Business receipts.....	*29,502	136,270	*234	124,008	58,188	*2,487	*26,802	*5,652	30,880
Business deductions.....	*1,566	22,026	--	17,829	6,635	*605	*6,625	*539	3,425
Net income.....	*27,936	114,244	*234	106,179	51,553	*1,882	*20,177	*5,112	27,456

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Finance and insurance						
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments				
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	647,338	86,075	146,480	6,628	22,223	7,519	1,434
Business receipts, total ¹	76,355,733	4,579,176	43,546,489	3,380,363	4,877,845	617,854	903,243
Income from sales and operations ¹	75,316,661	4,342,758	43,499,840	3,360,785	4,793,262	584,342	900,948
Other business income.....	1,039,072	236,418	46,649	19,578	84,583	33,513	*2,295
Business deductions, total ^{1,2}	60,721,904	3,304,669	40,798,205	3,198,883	4,308,451	663,367	940,232
Cost of sales and operations.....	32,013,732	383,953	30,599,496	2,694,377	3,379,125	267,648	814,039
Inventory, beginning of year.....	151,547	41,840	89,235	*1,859	*5,273	--	*18,057
Cost of labor.....	500,339	*3,970	353,972	--	*61,414	--	--
Purchases.....	20,044,554	157,449	19,748,801	2,454,468	2,156,064	*98,997	*741,370
Materials and supplies.....	109,876	*5,100	18,479	*268	--	--	*23
Other costs.....	11,357,764	229,515	10,464,105	*244,375	1,156,662	*169,000	*61,562
Inventory, end of year.....	150,348	53,921	75,096	*6,593	*287	*349	*6,973
Advertising expenses.....	812,043	132,241	101,799	3,590	10,085	*114	*118
Bad debts from sales or services.....	143,039	82,653	27,560	*2,910	*520	*2,314	--
Car and truck expenses.....	2,448,727	328,512	334,026	30,618	57,719	6,383	*18,339
Commissions.....	2,880,024	424,054	686,840	29,396	148,886	7,892	*130
Depletion.....	1,261	*16	301	*12	--	--	--
Depreciation.....	876,572	130,416	160,305	12,393	19,167	10,933	*167
Employee benefit programs.....	213,810	4,374	34,791	*2,943	*9,810	*651	--
Insurance.....	448,318	27,189	58,532	3,288	9,409	1,410	*799
Legal and professional services.....	547,365	64,752	218,952	33,651	19,619	8,588	1,258
Meals and entertainment deducted.....	447,876	54,588	88,420	12,417	14,748	10,859	259
Mortgage interest.....	113,504	17,369	21,122	*1,412	*6,226	*780	*15
Other interest paid on business indebtedness.....	408,575	74,666	221,764	9,602	3,536	13,627	1,305
Office expenses.....	1,023,436	99,205	175,753	8,814	16,761	2,538	2,603
Pension and profit-sharing plans.....	69,186	*349	17,773	*732	*748	*1,080	--
Rent on machinery and equipment.....	317,535	37,720	63,072	*4,779	4,740	*3,288	*2,666
Rent on other business property.....	1,344,623	78,919	356,490	11,748	34,630	66,221	*2,618
Repairs.....	219,984	20,843	34,843	2,475	5,157	518	*3
Salaries and wages.....	3,134,253	210,981	525,447	38,133	62,388	19,960	*3,733
Supplies.....	551,959	72,428	113,623	2,115	18,502	24,278	*6
Taxes paid.....	449,344	36,851	99,120	3,701	8,356	3,040	*161
Travel.....	626,363	50,928	168,227	16,176	9,950	4,788	*454
Utilities.....	1,024,991	98,298	152,440	6,165	21,441	7,005	757
Other business deductions.....	10,304,203	785,181	6,455,931	253,026	441,165	199,409	89,852
Home office business deductions.....	279,922	80,745	76,660	14,408	5,762	--	*949
Depreciation, Form 8829.....	27,719	7,964	7,130	*347	*1,288	--	*1
Net income less deficit ^{1,2}	15,666,392	1,294,175	2,758,902	183,901	569,394	-45,512	-36,989
Net income ^{1,2}	18,000,755	1,595,418	3,951,082	260,305	628,732	105,760	*1,547
Deficit ²	2,334,363	301,243	1,192,180	76,404	59,337	151,272	38,536

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Finance and insurance						
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments				
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges
(79)	(80)	(81)	(82)	(83)	(84)	(85)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	458,193	60,152	81,380	4,641	12,094	2,115	*176
Business receipts, total ¹	47,782,386	4,168,227	17,364,043	1,254,486	2,351,312	287,381	**116,542
Income from sales and operations ¹	46,777,236	3,990,547	17,127,475	1,229,338	2,316,016	255,888	**116,503
Other business income.....	1,005,150	177,680	236,568	25,148	35,296	*31,493	*39
Business deductions, total ¹²	29,786,551	2,572,810	13,417,687	994,180	1,722,580	181,622	**114,996
Cost of sales and operations.....	9,879,329	350,352	8,866,425	793,480	1,192,290	*58,731	*103,026
Inventory, beginning of year.....	69,455	24,726	34,518	*374	*5,230	--	--
Cost of labor.....	174,719	*2,683	*102,792	--	*286	--	--
Purchases.....	5,073,101	132,511	4,847,579	*765,094	*480,167	*29,742	*103,022
Materials and supplies.....	96,846	*4,551	*6,733	*32	--	--	--
Other costs.....	4,559,320	*223,921	3,917,238	*33,567	*706,616	*28,989	*3
Inventory, end of year.....	94,112	38,040	42,435	*5,588	*7	--	--
Advertising expenses.....	725,014	110,972	92,936	3,330	9,669	*98	*108
Bad debts from sales or services.....	37,922	*12,576	3,240	--	*520	*2,314	--
Car and truck expenses.....	1,865,911	233,795	205,566	19,712	22,329	*2,337	*378
Commissions.....	2,226,542	387,572	422,763	*7,926	96,822	*7,270	*125
Depletion.....	1,144	*12	189	*12	--	--	--
Depreciation.....	718,238	110,275	108,630	7,611	9,492	1,087	*9
Employee benefit programs.....	185,935	3,558	18,412	*2,721	*1,608	--	--
Insurance.....	389,054	19,350	42,360	2,886	5,803	*565	*752
Legal and professional services.....	379,742	43,306	144,130	24,360	17,807	1,756	*586
Meals and entertainment deducted.....	361,891	39,468	59,349	6,160	10,870	1,847	*173
Mortgage interest.....	95,196	13,552	13,041	*157	*6,174	*780	*15
Other interest paid on business indebtedness.....	163,535	9,709	63,380	5,479	1,879	*5,436	*548
Office expenses.....	908,854	84,244	147,654	6,134	13,408	739	*1,656
Pension and profit-sharing plans.....	62,848	*349	11,598	*732	*748	--	--
Rent on machinery and equipment.....	271,043	22,336	51,012	*1,885	4,133	*310	*2,664
Rent on other business property.....	1,138,597	55,087	232,779	4,610	25,918	*2,184	*(Z)
Repairs.....	195,570	18,189	27,251	1,315	5,011	*482	*1
Supplies.....	462,646	57,291	73,420	1,566	16,176	*221	*5
Salaries and wages.....	2,817,315	175,832	353,168	32,561	46,046	*2,503	*3,161
Taxes paid.....	382,717	30,862	74,661	3,311	6,294	*204	*134
Travel.....	489,441	31,440	120,966	11,853	7,728	*475	*377
Utilities.....	887,841	73,445	125,237	4,568	18,100	5,446	*627
Other business deductions.....	4,874,848	602,618	2,104,481	50,770	198,573	86,795	*364
Home office business deductions.....	244,482	79,180	50,469	*1,038	*5,185	--	*287
Depreciation, Form 8829.....	24,421	7,858	4,808	*149	*1,135	--	*1
Net income ¹²	18,000,755	1,595,418	3,951,082	260,305	628,732	105,760	*1,547
Returns with Schedule C-EZ:							
Number of returns.....	58,503	6,004	12,551	*4	*121	**193	**
Business receipts.....	489,506	31,475	171,303	*7,875	*5,821	**12,938	**
Business deductions.....	21,260	7,438	4,918	*2	--	**43	**
Net income.....	468,246	24,037	166,384	*7,873	*5,821	**12,896	**

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Finance and insurance--continued				Real estate and rental and leasing		
	Securities--continued	Insurance agents, brokers, and related activities			Total	Real estate	
	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities		Total	Lessors of real estate (including miniwarehouses and self storage)
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	108,676	414,783	327,538	87,245	1,015,488	960,101	41,841
Business receipts, total ¹	33,767,183	28,230,069	24,000,354	4,229,715	53,356,496	49,307,383	2,249,224
Income from sales and operations ¹	33,860,504	27,474,063	23,315,329	4,158,734	52,449,610	48,445,547	2,223,228
Other business income.....	-93,320	756,006	685,025	70,981	906,886	861,837	25,996
Business deductions, total ^{1,2}	31,687,272	16,619,029	14,504,162	2,114,867	30,768,384	26,935,592	1,660,335
Cost of sales and operations.....	23,444,307	1,030,283	906,808	123,475	4,793,974	3,771,962	279,515
Inventory, beginning of year.....	64,046	20,473	19,360	*1,113	1,158,926	987,409	54,144
Cost of labor.....	292,558	142,397	110,411	*31,986	170,025	141,821	*867
Purchases.....	14,297,903	138,304	132,033	*6,271	2,759,180	2,059,453	67,915
Materials and supplies.....	18,189	86,297	69,028	*17,269	321,905	243,826	*6,536
Other costs.....	8,832,506	664,144	596,428	67,716	1,569,131	1,346,939	211,553
Inventory, end of year.....	60,895	21,332	20,451	*880	1,185,193	1,007,487	61,500
Advertising expenses.....	87,893	578,003	526,222	51,781	1,854,519	1,809,682	43,775
Bad debts from sales or services.....	21,817	32,826	30,203	*2,623	85,190	84,107	*1,223
Car and truck expenses.....	220,967	1,786,189	1,326,994	459,196	3,683,411	3,556,037	79,911
Commissions.....	500,537	1,769,130	1,640,232	128,899	2,517,118	2,452,315	10,417
Depletion.....	289	944	856	*88	1,236	672	*100
Depreciation.....	117,644	585,851	505,245	80,606	2,535,537	1,551,140	175,647
Employee benefit programs.....	21,386	174,645	162,157	12,488	72,171	61,990	1,022
Insurance.....	43,626	362,598	309,850	52,748	465,938	391,140	46,668
Legal and professional services.....	155,837	263,660	234,224	29,436	657,798	629,500	30,524
Meals and entertainment deducted.....	50,137	304,867	261,050	43,817	526,582	517,865	17,652
Mortgage interest.....	12,689	75,013	71,223	*3,790	557,796	476,784	161,903
Other interest paid on business indebtedness.....	193,693	112,145	100,978	11,167	338,493	253,010	33,422
Office expenses.....	145,036	748,478	651,180	97,298	1,118,185	1,095,007	16,979
Pension and profit-sharing plans.....	15,213	51,065	46,928	4,137	46,444	45,370	*19,351
Rent on machinery and equipment.....	47,598	216,744	192,883	23,861	507,123	436,507	21,248
Rent on other business property.....	241,273	909,213	822,307	86,906	906,688	746,095	95,412
Repairs.....	26,690	164,299	145,361	18,938	540,857	419,016	97,592
Salaries and wages.....	401,233	2,397,825	2,242,735	155,090	1,116,294	863,506	99,686
Supplies.....	68,721	365,908	290,311	75,597	842,557	722,178	38,630
Taxes paid.....	83,862	313,372	284,049	29,323	575,305	458,264	99,187
Travel.....	136,859	407,208	339,017	68,191	425,735	407,374	17,710
Utilities.....	117,071	774,253	678,531	95,722	1,205,163	1,121,014	87,539
Other business deductions.....	5,472,478	3,063,091	2,638,696	424,395	5,034,686	4,717,240	181,323
Home office business deductions.....	55,542	122,516	89,010	33,506	326,427	315,137	3,889
Depreciation, Form 8829.....	5,494	12,625	9,692	2,933	32,073	31,307	*302
Net income less deficit ^{1,2}	2,088,108	11,613,315	9,498,483	2,114,832	22,581,125	22,375,706	590,285
Net income ^{1,2}	2,954,739	12,454,256	10,208,086	2,246,170	24,622,697	24,011,265	781,639
Deficit ²	866,630	840,941	709,602	131,338	2,041,572	1,635,558	191,354

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Finance and insurance--continued				Real estate and rental and leasing		
	Securities--continued	Insurance agents, brokers, and related activities			Total	Real estate	
	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities		Total	Lessors of real estate (including miniwarehouses and self storage)
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns ¹	62,354	316,661	248,051	68,610	758,224	726,520	22,568
Business receipts, total ¹	13,354,322	26,250,115	22,277,120	3,972,996	49,025,678	45,859,710	1,688,181
Income from sales and operations ¹	13,209,731	25,659,214	21,756,167	3,903,047	48,264,707	45,111,446	1,667,930
Other business income.....	144,592	590,901	520,952	69,949	760,971	748,264	20,251
Business deductions, total ^{1,2}	10,404,309	13,796,055	12,069,245	1,726,810	24,407,290	21,853,673	910,961
Cost of sales and operations.....	6,718,899	662,551	542,187	120,364	3,504,617	2,801,104	212,565
Inventory, beginning of year.....	28,913	*10,211	*9,976	*234	546,269	450,475	23,824
Cost of labor.....	*102,507	69,243	37,257	*31,986	136,598	116,877	*756
Purchases.....	3,469,554	93,010	89,604	*3,406	1,994,044	1,502,094	*6,169
Materials and supplies.....	*6,701	85,563	68,541	*17,022	231,741	186,726	*6,300
Other costs.....	3,148,063	418,161	350,445	67,716	1,215,278	1,045,275	201,720
Inventory, end of year.....	36,839	*13,637	*13,637	--	619,313	500,343	26,205
Advertising expenses.....	79,731	521,106	476,252	44,854	1,679,991	1,644,674	38,805
Bad debts from sales or services.....	*406	22,107	22,031	*76	32,914	32,143	*443
Car and truck expenses.....	160,811	1,426,551	1,072,988	353,563	3,168,302	3,063,644	54,574
Commissions.....	310,621	1,416,206	1,319,676	96,530	2,155,252	2,096,724	6,078
Depletion.....	176	944	856	*88	951	400	*92
Depreciation.....	90,431	499,333	432,702	66,632	1,649,965	1,157,646	68,905
Employee benefit programs.....	14,083	163,966	151,924	12,041	66,034	57,216	820
Insurance.....	32,353	327,344	279,187	48,157	348,740	297,252	18,780
Legal and professional services.....	99,621	192,306	171,786	20,520	503,350	483,328	12,187
Meals and entertainment deducted.....	40,299	263,074	224,191	38,883	467,470	460,579	16,118
Mortgage interest.....	5,915	68,603	64,813	*3,790	235,028	222,970	44,577
Other interest paid on business indebtedness.....	50,037	90,446	82,832	7,614	207,104	166,830	25,067
Office expenses.....	125,718	676,955	596,156	80,800	1,004,854	986,928	13,442
Pension and profit-sharing plans.....	10,118	50,901	46,848	*4,054	43,871	42,825	*19,349
Rent on machinery and equipment.....	42,020	197,694	174,898	22,796	452,453	389,486	18,598
Rent on other business property.....	200,067	850,731	771,161	79,570	726,489	596,185	42,247
Repairs.....	20,443	150,130	135,265	14,865	404,122	310,857	44,585
Supplies.....	55,452	331,934	261,454	70,481	710,734	601,001	18,191
Salaries and wages.....	268,898	2,288,315	2,148,079	140,236	883,342	669,628	55,226
Taxes paid.....	64,718	277,195	257,896	19,299	414,791	313,307	48,245
Travel.....	100,534	337,034	280,118	56,916	339,027	327,355	4,549
Utilities.....	96,496	689,159	605,818	83,340	982,734	909,496	50,650
Other business deductions.....	1,767,978	2,167,749	1,861,200	306,549	4,115,153	3,921,909	95,796
Home office business deductions.....	43,959	114,833	81,830	33,003	277,077	267,506	*1,061
Depreciation, Form 8829.....	3,523	11,755	8,871	2,885	28,993	28,232	*134
Net income ^{1,2}	2,954,739	12,454,256	10,208,086	2,246,170	24,622,697	24,011,265	781,639
Returns with Schedule C-EZ:							
Number of returns.....	12,233	39,947	33,595	6,353	58,457	55,564	*1,964
Business receipts.....	144,668	286,728	213,987	72,740	593,752	558,192	*23,656
Business deductions.....	4,874	8,904	7,114	1,789	33,157	32,681	*9
Net income.....	139,795	277,824	206,873	70,951	560,595	525,512	*23,646

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing--continued								
	Real estate--continued			Rental and leasing services					
	Offices of real estate agents, brokers, property managers, and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	790,081	128,178	55,388	12,009	*1,126	--	7,515	13,957	20,782
Business receipts, total ¹	40,177,187	6,880,973	4,049,112	705,498	*17,906	--	769,636	900,787	1,655,286
Income from sales and operations ¹	39,397,893	6,824,425	4,004,063	699,309	*17,906	--	768,096	891,645	1,627,108
Other business income.....	779,294	56,547	45,050	6,189	--	--	*1,540	9,142	28,178
Business deductions, total ^{1,2}	20,466,610	4,808,647	3,832,793	666,332	*20,357	--	721,648	846,857	1,577,599
Cost of sales and operations.....	1,449,689	2,042,758	1,022,012	251,393	*3,918	--	211,184	211,107	344,411
Inventory, beginning of year.....	234,897	698,367	171,517	*13,931	--	--	111,578	35,936	10,073
Cost of labor.....	111,344	29,611	*28,204	*1,444	--	--	--	*18,182	*8,578
Purchases.....	659,688	1,331,851	699,727	*251,454	*1,783	--	183,894	122,828	139,768
Materials and supplies.....	121,456	115,835	78,078	*679	*223	--	*21,753	*33,843	*21,580
Other costs.....	569,105	566,281	222,192	*148	*1,912	--	*3,088	*31,342	185,702
Inventory, end of year.....	246,800	699,187	177,706	*16,263	--	--	109,130	31,023	21,290
Advertising expenses.....	1,601,372	164,535	44,838	6,747	*66	--	4,545	15,305	18,175
Bad debts from sales or services.....	74,294	8,591	1,082	*209	--	--	*213	*102	*559
Car and truck expenses.....	3,050,130	425,996	127,374	37,396	*2,477	--	13,558	48,558	25,385
Commissions.....	2,234,168	207,730	64,803	*3,146	*156	--	*5,627	*44,055	11,819
Depletion.....	460	*112	564	*494	--	--	--	--	*71
Depreciation.....	1,184,157	191,337	984,396	164,138	*4,258	--	116,407	118,599	580,994
Employee benefit programs.....	56,850	4,118	10,181	*6,690	--	--	*1,076	*566	1,850
Insurance.....	293,638	50,834	74,798	14,810	--	--	7,708	18,707	33,573
Legal and professional services.....	471,664	127,312	28,299	4,570	*123	--	5,769	8,256	9,581
Meals and entertainment deducted.....	438,215	61,998	8,717	1,022	*31	--	*388	3,291	3,985
Mortgage interest.....	242,875	72,006	81,012	23,101	*415	--	*5,988	*16,333	35,174
Other interest paid on business indebtedness.....	147,752	71,837	85,482	9,128	*679	--	5,776	7,705	62,194
Office expenses.....	978,079	99,948	23,178	1,874	*170	--	5,731	7,617	7,786
Pension and profit-sharing plans.....	23,103	2,915	*1,074	*64	--	--	--	*396	*614
Rent on machinery and equipment.....	366,536	48,723	70,616	16,589	--	--	*836	4,617	48,575
Rent on other business property.....	576,924	73,759	160,593	24,027	*209	--	84,354	33,701	18,302
Repairs.....	252,928	68,496	121,841	18,646	*139	--	6,808	41,429	54,820
Salaries and wages.....	622,640	141,180	252,788	22,713	*803	--	91,580	61,649	76,043
Supplies.....	586,692	96,855	120,379	3,762	*725	--	26,439	78,712	10,742
Taxes paid.....	296,172	62,905	117,041	5,791	*177	--	61,856	25,938	23,279
Travel.....	335,756	53,908	18,361	*2,449	*506	--	*1,595	3,262	10,549
Utilities.....	911,261	122,215	84,149	8,099	*435	--	36,577	22,574	16,464
Other business deductions.....	3,975,704	560,213	317,446	39,184	*5,071	--	26,057	68,086	179,049
Home office business deductions.....	278,505	32,743	11,290	*5	--	--	*1,578	*6,291	*3,417
Depreciation, Form 8829.....	28,358	2,647	*766	*1	--	--	*6	*171	*587
Net income less deficit ^{1,2}.....	19,711,435	2,073,987	205,419	38,703	*-2,451	--	47,988	53,813	67,367
Net income ^{1,2}	20,730,702	2,498,923	611,433	86,142	*821	--	81,275	134,738	308,457
Deficit ²	1,019,268	424,936	406,014	47,439	*3,272	--	*33,287	80,926	241,090

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing--continued								
	Real estate--continued			Rental and leasing services					
	Offices of real estate agents, brokers, property managers, and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH NET INCOME									
Number of returns ¹	605,891	98,061	31,704	7,148	*152	--	5,366	7,710	11,328
Business receipts, total ¹	38,196,674	5,974,855	3,165,968	399,968	*7,098	--	726,430	835,449	1,197,024
Income from sales and operations ¹	37,523,056	5,920,459	3,153,261	394,449	*7,098	--	725,012	834,470	1,192,232
Other business income.....	673,618	54,395	12,707	*5,518	--	--	*1,418	*979	4,792
Business deductions, total ^{1,2}	17,466,671	3,476,042	2,553,617	313,826	*6,277	--	645,155	700,710	887,648
Cost of sales and operations.....	1,096,276	1,492,264	703,512	*76,481	*2,097	--	174,480	186,248	264,207
Inventory, beginning of year.....	117,873	308,779	95,794	*13,931	--	--	*53,268	*27,736	*860
Cost of labor.....	99,981	16,139	*19,721	*1,402	--	--	--	*18,182	*137
Purchases.....	442,434	1,053,490	491,950	*74,647	*1,783	--	164,715	*121,218	129,587
Materials and supplies.....	80,182	100,245	45,014	*184	*223	--	*21,724	*18,482	*4,401
Other costs.....	460,713	382,841	170,003	*11	*91	--	*3,088	*27,062	*139,752
Inventory, end of year.....	104,908	369,230	118,971	*13,694	--	--	68,313	*26,433	*10,531
Advertising expenses.....	1,468,053	137,816	35,317	*2,595	*66	--	4,401	13,605	14,650
Bad debts from sales or services.....	29,378	*2,322	*770	*200	--	--	*209	*2	*360
Car and truck expenses.....	2,658,813	350,258	104,658	35,606	*515	--	8,821	39,589	20,126
Commissions.....	1,973,110	117,536	58,527	*3,101	*156	--	*5,602	*43,996	5,673
Depletion.....	*301	*7	*552	*494	--	--	--	--	*58
Depreciation.....	960,344	128,398	492,319	96,724	*1,154	--	105,456	69,811	219,174
Employee benefit programs.....	53,573	2,823	8,818	*6,359	--	--	*849	*557	*1,053
Insurance.....	245,927	32,545	51,488	6,528	--	--	7,426	17,902	19,632
Legal and professional services.....	389,561	81,580	20,022	3,577	*123	--	5,035	6,742	4,545
Meals and entertainment deducted.....	390,649	53,812	6,891	*540	*31	--	*381	2,324	3,615
Mortgage interest.....	159,434	18,959	12,058	*1,043	*415	--	*5,712	*1,357	3,531
Other interest paid on business indebtedness.....	104,223	37,541	40,274	*5,860	*20	--	*4,019	5,357	25,018
Office expenses.....	895,489	77,997	17,926	*1,153	*170	--	3,116	7,366	6,121
Pension and profit-sharing plans.....	20,731	*2,745	*1,045	*35	--	--	--	*396	*614
Rent on machinery and equipment.....	328,502	42,386	62,967	*16,460	--	--	*825	*4,508	41,174
Rent on other business property.....	503,193	50,744	130,304	*13,467	*180	--	80,028	*22,440	14,189
Repairs.....	208,416	57,856	93,265	6,054	*139	--	6,727	38,677	41,668
Supplies.....	508,640	74,170	109,732	*2,619	*179	--	25,537	75,720	5,677
Salaries and wages.....	531,437	82,965	213,714	*15,996	--	--	84,206	54,983	58,528
Taxes paid.....	232,518	32,544	101,484	3,431	*87	--	59,100	23,143	15,723
Travel.....	279,367	43,438	11,672	*450	*381	--	*1,595	*1,273	7,972
Utilities.....	770,138	88,707	73,239	*6,213	*387	--	35,174	21,874	9,591
Other business deductions.....	3,404,509	421,603	193,244	8,778	*176	--	24,897	58,178	101,215
Home office business deductions.....	237,042	29,403	9,571	*5	--	--	*1,559	*4,664	*3,343
Depreciation, Form 8829.....	26,137	1,962	*760	*1	--	--	--	*171	*587
Net income ^{1,2}	20,730,702	2,498,923	611,433	86,142	*821	--	81,275	134,738	308,457
Returns with Schedule C-EZ:									
Number of returns.....	37,000	16,601	2,893	**1,194	**	--	--	--	1,699
Business receipts.....	445,678	88,859	35,559	**12,147	**	--	--	--	23,413
Business deductions.....	17,047	15,624	477	**288	**	--	--	--	189
Net income.....	428,631	73,234	35,083	**11,859	**	--	--	--	23,224

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(102)	(103)	(104)	(105)	(106)	(107)	(108)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,672,368	356,895	48,319	317,826	269,399	99,765	97,764
Business receipts, total ¹	124,946,059	33,827,841	3,603,525	7,641,542	13,597,895	6,599,771	5,016,863
Income from sales and operations ¹	122,411,408	33,244,487	3,535,697	7,525,179	13,438,194	6,496,423	4,965,701
Other business income.....	2,534,652	583,354	67,828	116,363	159,701	103,347	51,161
Business deductions, total ^{1,2}	76,381,857	19,340,213	2,219,917	4,820,363	9,375,919	5,235,702	2,982,955
Cost of sales and operations.....	17,068,527	2,328,438	75,863	885,932	2,815,561	1,830,126	894,953
Inventory, beginning of year.....	797,410	38,366	*1,576	*48,360	40,178	*13,163	22,261
Cost of labor.....	1,776,591	84,648	*17,768	145,955	690,946	469,956	193,756
Purchases.....	6,169,261	29,602	*4,776	216,055	913,915	576,121	313,400
Materials and supplies.....	2,002,608	34,119	*3,084	*30,297	720,382	469,187	223,851
Other costs.....	7,058,994	2,188,043	51,260	487,910	494,268	328,823	156,665
Inventory, end of year.....	736,338	46,339	*2,601	*42,644	44,128	*27,124	14,978
Advertising expenses.....	1,561,365	643,350	24,046	83,064	119,757	69,861	28,018
Bad debts from sales or services.....	122,204	17,007	*350	7,803	15,969	12,416	*2,213
Car and truck expenses.....	5,209,055	827,683	117,401	395,210	675,948	298,179	213,857
Commissions.....	1,251,543	178,829	20,785	136,330	103,639	29,688	66,434
Depletion.....	20,540	4,375	*91	*3	*3,280	*1	*3,279
Depreciation.....	3,629,672	539,704	136,984	321,468	483,060	257,186	137,881
Employee benefit programs.....	428,651	154,708	28,669	39,704	52,965	18,786	21,188
Insurance.....	1,345,191	512,561	67,138	67,214	254,102	149,733	74,889
Legal and professional services.....	2,038,899	723,844	43,898	50,063	186,605	89,542	56,590
Meals and entertainment deducted.....	951,018	210,857	25,624	45,861	70,572	24,964	33,516
Mortgage interest.....	346,271	109,502	15,776	36,468	34,717	22,647	9,146
Other interest paid on business indebtedness.....	641,237	119,271	51,088	70,515	61,045	37,290	12,995
Office expenses.....	2,622,890	968,089	115,147	194,722	226,945	85,646	103,808
Pension and profit-sharing plans.....	244,043	128,105	10,431	13,383	24,489	14,765	8,314
Rent on machinery and equipment.....	890,239	203,304	25,813	52,235	120,209	74,649	32,843
Rent on other business property.....	3,334,003	1,466,327	188,249	227,526	248,391	135,369	67,441
Repairs.....	756,886	158,330	29,010	76,052	117,535	70,247	30,872
Salaries and wages.....	8,919,981	3,499,546	544,451	647,417	1,181,986	711,474	282,231
Supplies.....	2,466,166	369,169	65,794	145,360	389,882	240,960	89,445
Taxes paid.....	1,410,659	483,538	61,374	91,714	203,341	116,198	57,336
Travel.....	2,547,075	281,507	42,593	73,875	208,321	67,532	115,244
Utilities.....	2,695,603	792,997	104,296	234,905	261,199	130,250	81,280
Other business deductions.....	14,159,954	4,502,034	383,709	797,591	1,347,460	687,504	487,578
Home office business deductions.....	1,506,847	99,782	40,797	92,937	153,171	56,050	65,871
Depreciation, Form 8829.....	145,667	14,875	5,391	7,536	16,634	6,283	8,366
Net income less deficit ^{1,2}	48,637,019	14,485,178	1,383,609	2,821,179	4,220,196	1,364,069	2,032,128
Net income ^{1,2}	53,156,697	14,951,921	1,440,995	3,046,759	4,597,500	1,535,252	2,189,877
Deficit ²	4,519,678	466,743	57,386	225,580	377,303	171,184	157,749

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Office of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(102)	(103)	(104)	(105)	(106)	(107)	(108)
BUSINESSES WITH NET INCOME							
Number of returns ¹	1,966,091	292,060	39,963	250,642	199,965	75,568	71,077
Business receipts, total ¹	114,177,515	32,394,696	3,464,588	6,888,279	12,657,305	6,190,365	4,560,237
Income from sales and operations ¹	111,913,150	31,826,609	3,406,144	6,774,834	12,500,579	6,089,098	4,509,874
Other business income.....	2,264,365	568,087	58,444	113,445	156,726	101,267	50,362
Business deductions, total ¹²	61,022,246	17,440,355	2,023,593	3,841,520	8,059,805	4,655,113	2,370,360
Cost of sales and operations.....	13,399,639	2,281,386	64,242	492,913	2,428,241	1,665,698	672,062
Inventory, beginning of year.....	585,944	31,976	*1,576	*25,854	27,624	*3,170	*19,699
Cost of labor.....	1,511,346	80,520	*17,768	145,647	647,138	427,175	192,729
Purchases.....	4,746,996	22,430	*4,776	*209,689	629,342	501,664	103,284
Materials and supplies.....	1,665,656	31,922	*3,084	*23,492	704,187	455,754	221,089
Other costs.....	5,330,958	2,149,687	39,639	114,232	437,527	281,401	147,345
Inventory, end of year.....	441,261	35,148	*2,601	*26,001	17,576	*3,465	*12,085
Advertising expenses.....	1,289,901	597,286	22,856	54,368	105,611	63,348	22,007
Bad debts from sales or services.....	70,697	16,928	*145	*3,908	11,983	*11,461	*522
Car and truck expenses.....	4,035,278	730,878	101,896	315,224	590,271	269,953	176,642
Commissions.....	1,048,706	164,555	20,564	124,130	89,917	28,954	53,446
Depletion.....	9,220	4,354	*91	--	*2,822	--	*2,822
Depreciation.....	2,692,487	466,709	110,804	265,871	404,373	220,712	114,210
Employee benefit programs.....	339,453	131,327	27,931	33,579	50,922	17,554	20,661
Insurance.....	1,172,956	456,520	65,376	62,531	224,942	130,079	68,033
Legal and professional services.....	1,570,548	579,503	41,868	45,752	165,293	80,930	46,526
Meals and entertainment deducted.....	762,329	191,968	21,378	38,319	62,510	24,441	26,319
Mortgage interest.....	262,858	101,751	14,758	27,776	27,107	19,756	4,427
Other interest paid on business indebtedness.....	446,654	103,708	34,009	57,992	43,132	25,077	7,834
Office expenses.....	2,164,418	864,538	108,175	163,679	206,626	77,863	97,771
Pension and profit-sharing plans.....	230,985	120,004	10,320	13,267	23,338	14,054	7,945
Rent on machinery and equipment.....	708,166	183,997	25,710	36,842	109,157	70,549	29,690
Rent on other business property.....	2,766,322	1,296,675	174,092	209,597	204,958	117,328	52,179
Repairs.....	577,338	135,662	26,376	62,519	95,982	52,913	26,701
Supplies.....	1,855,399	312,382	60,894	115,731	314,567	201,024	73,192
Salaries and wages.....	7,605,152	3,155,492	508,440	560,472	1,091,206	648,834	257,660
Taxes paid.....	1,216,118	435,461	56,409	78,939	180,351	100,561	51,331
Travel.....	2,003,112	241,851	38,966	65,431	182,592	64,016	94,915
Utilities.....	2,191,104	690,484	95,615	181,692	221,834	114,207	63,414
Other business deductions.....	11,193,312	4,070,689	353,925	711,514	1,070,689	580,923	336,627
Home office business deductions.....	1,197,630	89,044	38,215	86,462	135,612	50,239	57,691
Depreciation, Form 8829.....	102,703	11,924	5,391	6,501	14,817	5,282	7,551
Net income ¹²	53,156,697	14,951,921	1,440,995	3,046,759	4,597,500	1,535,252	2,189,877
Returns with Schedule C-EZ:							
Number of returns.....	380,980	41,798	*282	77,206	37,665	13,267	10,447
Business receipts.....	2,704,508	379,770	*10,916	320,490	253,552	115,095	87,337
Business deductions.....	213,339	17,355	*540	33,011	15,769	4,638	5,732
Net income.....	2,491,169	362,415	*10,376	287,479	237,783	110,457	81,605

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services--continued						
	Architectural, engineering, related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	52,712	16,955	*2,204	182,932	234,268	1,262,728	661,791
Business receipts, total ¹	1,389,703	496,192	*95,367	6,231,194	7,195,912	52,848,149	27,162,068
Income from sales and operations ¹	1,384,974	496,097	*94,998	6,105,337	7,175,154	51,387,358	26,127,357
Other business income.....	*4,729	*95	*368	125,857	20,758	1,460,790	1,034,712
Business deductions, total ^{1,2}	776,531	313,320	*67,411	4,592,067	3,979,747	32,053,486	14,013,701
Cost of sales and operations.....	*53,744	*27,625	*9,112	2,131,755	1,215,104	7,615,873	2,230,901
Inventory, beginning of year.....	*1,578	*3,177	--	92,800	164,157	411,972	140,993
Cost of labor.....	*10,129	*17,106	--	136,573	108,319	592,383	149,869
Purchases.....	*6,636	*8,645	*9,112	1,472,366	617,237	2,915,312	438,163
Materials and supplies.....	*27,344	--	--	261,219	272,025	681,483	73,282
Other costs.....	*8,781	--	--	269,256	120,440	3,447,817	1,582,802
Inventory, end of year.....	*723	*1,304	--	100,459	67,072	433,094	154,209
Advertising expenses.....	17,419	*3,205	*1,254	51,761	62,947	576,440	201,852
Bad debts from sales or services.....	*1,332	--	*9	*779	*12,306	67,990	30,346
Car and truck expenses.....	96,837	62,811	*4,264	308,391	331,770	2,552,652	1,282,476
Commissions.....	*1,155	*6,362	--	88,328	96,772	626,860	313,497
Depletion.....	--	--	--	*3	*9,724	3,062	2,371
Depreciation.....	60,841	21,662	*5,490	205,647	198,123	1,744,686	799,019
Employee benefit programs.....	*10,852	*1,764	*374	*1,688	16,701	134,216	43,323
Insurance.....	16,038	11,198	*2,243	45,370	26,867	371,939	153,406
Legal and professional services.....	16,375	22,358	*1,739	59,496	89,425	885,568	624,027
Meals and entertainment deducted.....	10,178	1,510	*404	49,920	55,977	492,206	287,998
Mortgage interest.....	*2,310	--	*614	*25,656	*400	123,752	33,369
Other interest paid on business indebtedness.....	8,522	*1,621	*617	31,036	38,913	269,369	146,009
Office expenses.....	24,238	11,770	*1,483	101,210	124,188	892,588	449,423
Pension and profit-sharing plans.....	*1,339	--	*71	*2,518	13,540	51,577	16,936
Rent on machinery and equipment.....	9,912	*210	*2,595	43,734	41,942	403,002	205,017
Rent on other business property.....	27,713	*11,465	*6,403	120,421	97,811	985,278	423,890
Repairs.....	8,736	6,976	*704	31,264	41,995	302,700	98,671
Salaries and wages.....	135,489	*46,099	*6,693	148,041	210,449	2,688,092	893,634
Supplies.....	41,792	11,015	*6,670	203,127	259,167	1,033,667	438,158
Taxes paid.....	21,561	6,790	*1,455	50,265	43,482	476,944	145,006
Travel.....	11,353	*8,411	*5,781	93,012	166,844	1,680,922	1,092,732
Utilities.....	34,333	13,265	*2,071	128,599	134,419	1,039,188	476,606
Other business deductions.....	139,527	25,705	*7,145	513,507	509,446	6,106,062	3,063,078
Home office business deductions.....	22,263	*8,768	*218	142,247	172,141	805,772	494,286
Depreciation, Form 8829.....	*1,142	*842	--	7,804	17,433	75,996	53,678
Net income less deficit ^{1,2}	613,172	182,872	*27,956	1,641,313	3,216,584	20,869,105	13,206,191
Net income ^{1,2}	647,570	190,378	*34,423	1,944,931	3,672,335	23,502,256	14,636,878
Deficit ²	34,398	*7,506	*6,467	303,617	455,751	2,633,151	1,430,688

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services--continued						
	Architectural, engineering, related services--continued			Specialized design services	Computer systems design services	Other professional, scientific services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
BUSINESSES WITH NET INCOME							
Number of returns ¹	38,043	14,063	*1,214	116,763	155,396	911,302	473,378
Business receipts, total ¹	1,361,599	453,697	*91,407	5,674,487	6,269,873	46,828,286	23,727,961
Income from sales and operations ¹	1,356,870	453,602	*91,134	5,551,963	6,262,239	45,590,782	22,873,957
Other business income.....	*4,729	*95	*273	122,524	7,634	1,237,504	854,004
Business deductions, total ¹²	714,029	263,319	*56,984	3,731,595	2,597,538	23,327,840	9,092,538
Cost of sales and operations.....	*53,744	*27,625	*9,112	1,931,957	845,482	5,355,419	1,082,675
Inventory, beginning of year.....	*1,578	*3,177	--	48,000	137,174	313,741	100,904
Cost of labor.....	*10,129	*17,106	--	99,750	68,978	451,545	96,218
Purchases.....	*6,636	*8,645	*9,112	1,369,099	370,597	2,141,065	311,468
Materials and supplies.....	*27,344	--	--	216,709	179,428	506,834	44,928
Other costs.....	*8,781	--	--	246,587	107,574	2,235,713	617,215
Inventory, end of year.....	*723	*1,304	--	48,188	18,268	293,478	88,058
Advertising expenses.....	16,631	*2,405	*1,221	32,753	33,715	443,312	135,609
Bad debts from sales or services.....	--	--	--	*767	*9,010	27,956	12,687
Car and truck expenses.....	95,518	44,126	*4,032	228,188	225,199	1,843,623	874,599
Commissions.....	*1,155	*6,362	--	85,307	56,726	507,507	258,492
Depletion.....	--	--	--	*3	--	1,950	1,881
Depreciation.....	43,207	20,979	*5,266	141,173	115,466	1,188,090	522,441
Employee benefit programs.....	*10,852	*1,764	*90	*1,611	2,563	91,520	19,116
Insurance.....	15,241	9,383	*2,206	41,018	16,589	305,980	118,756
Legal and professional services.....	15,262	21,180	*1,396	44,318	59,289	634,525	431,681
Meals and entertainment deducted.....	9,940	1,510	*300	37,066	37,020	374,068	213,775
Mortgage interest.....	*2,310	--	*614	*3,179	*104	88,184	25,713
Other interest paid on business indebtedness....	8,522	*1,139	*559	17,714	12,390	177,710	88,046
Office expenses.....	21,599	8,301	*1,092	77,258	95,597	648,545	316,862
Pension and profit-sharing plans.....	*1,339	--	--	*2,102	*13,323	48,631	14,563
Rent on machinery and equipment.....	6,114	*210	*2,595	26,504	23,836	302,119	136,750
Rent on other business property.....	27,517	*4,234	*3,699	98,607	56,698	725,695	299,518
Repairs.....	8,736	6,976	*655	23,323	23,619	209,857	51,170
Supplies.....	28,289	7,800	*4,262	129,609	152,420	769,796	328,530
Salaries and wages.....	134,931	*44,241	*5,540	130,426	155,027	2,004,090	461,782
Taxes paid.....	20,765	6,338	*1,356	42,473	29,786	392,699	99,944
Travel.....	10,496	*7,664	*5,500	56,832	90,058	1,327,382	865,144
Utilities.....	31,300	10,998	*1,915	106,859	100,780	793,841	346,690
Other business deductions.....	128,231	19,552	*5,357	349,238	338,025	4,299,232	1,903,050
Home office business deductions.....	19,663	*7,802	*218	109,210	95,525	643,562	415,685
Depreciation, Form 8829.....	*1,142	*842	--	6,630	6,327	51,113	33,767
Net income ¹².....	647,570	190,378	*34,423	1,944,931	3,672,335	23,502,256	14,636,878
Returns with Schedule C-EZ:							
Number of returns.....	*8,045	*5,906	--	21,041	30,929	172,060	75,093
Business receipts.....	*38,700	*12,420	--	170,325	323,823	1,245,633	720,566
Business deductions.....	*2,669	*2,730	--	14,291	9,292	123,081	67,668
Net income.....	*36,030	*9,690	--	156,034	314,531	1,122,552	652,898

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	32,308	114,741	39,278	414,610	1,754,486	1,723,807	30,679
Business receipts, total ¹	1,084,712	5,910,410	1,556,546	17,134,413	44,878,393	43,582,389	1,296,004
Income from sales and operations ¹	1,083,908	5,824,788	1,525,593	16,825,713	44,369,210	43,073,219	1,295,991
Other business income.....	804	85,622	*30,952	308,701	509,183	509,170	*13
Business deductions, total ^{1,2}	601,113	4,442,494	1,029,232	11,966,945	32,561,757	31,400,143	1,161,614
Cost of sales and operations.....	99,478	1,725,472	296,046	3,263,976	9,065,882	8,842,791	223,090
Inventory, beginning of year.....	*18,293	26,233	*35,365	191,088	274,638	272,844	*1,794
Cost of labor.....	*28,741	149,065	*6,637	258,071	1,822,572	1,797,422	*25,150
Purchases.....	*16,571	749,191	*57,722	1,653,665	3,912,038	3,785,356	126,682
Materials and supplies.....	*8,084	74,767	*15,207	510,142	1,544,564	1,531,446	*13,117
Other costs.....	*38,891	743,150	217,723	865,251	1,771,466	1,712,343	59,123
Inventory, end of year.....	*11,101	16,933	*36,608	214,242	259,396	256,621	*2,775
Advertising expenses.....	2,262	166,851	10,856	194,620	557,306	543,364	13,942
Bad debts from sales or services.....	*127	*13,267	*86	24,163	32,665	32,067	*599
Car and truck expenses.....	60,539	276,686	61,133	871,818	3,549,919	3,428,010	121,909
Commissions.....	8,703	186,135	*6,455	112,070	599,850	596,402	*3,448
Depletion.....	--	--	--	691	2,544	1,738	*806
Depreciation.....	26,503	147,100	71,539	700,524	2,055,182	1,948,037	107,145
Employee benefit programs.....	*3,057	12,706	10,288	64,842	104,431	102,329	2,102
Insurance.....	5,441	31,484	11,275	170,332	896,173	843,258	52,915
Legal and professional services.....	15,997	69,245	14,135	162,164	349,918	341,343	8,575
Meals and entertainment deducted.....	9,576	50,126	16,214	128,292	209,030	201,436	7,594
Mortgage interest.....	*11,439	7,245	*667	71,031	152,411	139,406	13,005
Other interest paid on business indebtedness.....	1,972	33,780	*3,937	83,671	243,583	225,879	17,705
Office expenses.....	6,268	89,726	31,863	315,306	550,185	538,101	12,084
Pension and profit-sharing plans.....	*340	2,544	*6,319	25,438	25,094	24,739	*355
Rent on machinery and equipment.....	9,417	56,198	24,047	108,323	404,722	391,418	13,304
Rent on other business property.....	10,553	133,583	38,632	378,619	563,683	549,198	14,485
Repairs.....	4,307	34,438	4,335	160,947	733,714	686,051	47,663
Salaries and wages.....	37,441	309,850	119,153	1,328,013	3,511,661	3,402,308	109,353
Supplies.....	13,457	77,043	26,711	478,298	1,537,380	1,507,743	29,637
Taxes paid.....	4,793	45,730	19,590	261,824	507,839	482,307	25,532
Travel.....	55,426	110,250	38,054	384,460	405,279	395,366	9,913
Utilities.....	14,630	134,586	32,523	380,842	850,630	811,479	39,151
Other business deductions.....	147,555	667,777	151,588	2,076,065	5,038,188	4,760,553	277,635
Home office business deductions.....	49,668	55,594	28,810	177,413	414,511	405,671	*8,840
Depreciation, Form 8829.....	1,841	3,983	2,423	14,070	23,828	23,498	*330
Net income less deficit ^{1,2}	483,599	1,467,916	527,717	5,183,683	12,318,639	12,183,976	134,663
Net income ^{1,2}	597,468	1,734,936	621,698	5,911,276	14,205,261	13,987,597	217,664
Deficit ²	113,869	267,020	93,981	727,593	1,886,622	1,803,621	83,001

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services--continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services--continued				Total	Administrative and support services	Waste management and remediation services
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services			
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
BUSINESSES WITH NET INCOME							
Number of returns ¹	25,008	82,491	25,763	304,661	1,395,546	1,378,122	17,424
Business receipts, total ¹	972,665	4,872,770	1,415,676	15,839,214	38,818,344	37,704,327	1,114,017
Income from sales and operations ¹	971,847	4,817,553	1,385,287	15,542,139	38,492,890	37,378,902	1,113,987
Other business income.....	*818	55,217	*30,389	297,075	325,454	325,425	*29
Business deductions, total ¹²	375,197	3,137,834	794,381	9,927,889	24,614,500	23,718,147	896,353
Cost of sales and operations.....	89,625	1,153,404	256,175	2,773,540	6,878,006	6,698,687	179,320
Inventory, beginning of year.....	*10,606	*13,088	*35,365	153,779	159,168	157,817	*1,352
Cost of labor.....	*22,226	84,867	*6,637	241,597	1,547,021	1,531,393	*15,628
Purchases.....	*16,571	486,918	*28,239	1,297,868	3,133,849	3,012,257	121,592
Materials and supplies.....	*5,149	28,860	*15,207	412,690	1,271,221	1,264,168	*7,053
Other costs.....	*38,857	545,989	207,335	826,317	931,399	895,409	*35,990
Inventory, end of year.....	*3,785	*6,318	*36,608	158,710	164,651	162,357	*2,294
Advertising expenses.....	*927	139,401	9,746	157,628	397,482	387,279	10,203
Bad debts from sales or services.....	--	*3,122	*86	12,060	20,645	20,056	*589
Car and truck expenses.....	38,763	212,770	30,845	686,646	2,700,999	2,601,371	99,628
Commissions.....	*4,014	146,613	*6,250	92,138	482,360	479,112	*3,247
Depletion.....	--	--	--	69	2,454	1,648	*806
Depreciation.....	18,145	81,378	25,812	540,313	1,463,935	1,380,445	83,490
Employee benefit programs.....	*1,170	11,526	10,288	49,421	87,079	85,424	*1,655
Insurance.....	4,861	22,270	10,898	149,195	713,574	675,407	38,167
Legal and professional services.....	12,885	52,049	10,989	126,920	257,138	251,855	5,283
Meals and entertainment deducted.....	8,542	37,399	9,329	105,024	154,441	147,254	7,187
Mortgage interest.....	--	4,857	*667	56,947	88,145	76,495	11,650
Other interest paid on business indebtedness.....	*1,776	18,421	*3,937	65,531	168,773	152,973	15,800
Office expenses.....	4,540	57,224	21,341	248,579	382,086	374,400	7,686
Pension and profit-sharing plans.....	*112	2,514	*6,319	25,125	22,958	22,667	*290
Rent on machinery and equipment.....	9,302	34,084	24,047	97,937	318,978	306,586	*12,392
Rent on other business property.....	*5,045	79,588	35,114	306,431	445,883	433,146	12,736
Repairs.....	3,212	23,181	2,204	130,090	522,399	480,141	42,258
Supplies.....	7,334	51,748	24,588	357,595	1,108,629	1,094,105	14,524
Salaries and wages.....	*18,681	202,281	102,120	1,219,225	2,547,683	2,468,496	79,187
Taxes paid.....	3,176	32,018	18,012	239,549	396,726	378,677	18,049
Travel.....	47,091	78,392	24,195	312,559	295,205	293,206	*1,998
Utilities.....	13,046	93,245	28,292	312,567	634,091	604,732	29,359
Other business deductions.....	69,861	543,291	116,679	1,666,351	3,985,408	3,773,766	211,642
Home office business deductions.....	10,928	51,981	11,721	153,247	341,984	333,605	*8,379
Depreciation, Form 8829.....	*713	3,926	*1,187	11,521	19,804	19,549	*255
Net income ¹²	597,468	1,734,936	621,698	5,911,276	14,205,261	13,987,597	217,664
Returns with Schedule C-EZ:							
Number of returns.....	4,545	11,833	*6,369	74,219	429,817	426,845	*2,972
Business receipts.....	19,685	58,027	*18,691	428,664	2,251,102	2,241,601	*9,501
Business deductions.....	2,162	5,076	*4,975	43,200	199,978	199,150	*829
Net income.....	17,523	52,951	*13,716	385,464	2,051,124	2,042,451	*8,672

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Educational services		Health care and social assistance				
	Total	Total	Ambulatory health care services				
			Total	Offices of	Offices of	Offices of dentists	Offices of chiropractors
				(except mental health specialists)	physicians, mental health specialists		
(123)	(124)	(125)	(126)	(127)	(128)	(129)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	395,839	1,722,464	842,263	192,326	36,686	96,416	39,517
Business receipts, total ¹	5,023,159	97,076,912	83,147,994	29,436,364	2,815,453	27,851,174	4,516,425
Income from sales and operations ¹	4,948,527	95,824,209	82,241,873	29,026,509	2,810,818	27,787,164	4,496,666
Other business income.....	74,632	1,252,703	906,121	409,855	4,635	64,010	19,759
Business deductions, total ^{1,2}	3,204,995	55,809,774	46,624,007	14,619,780	1,174,226	17,398,644	2,750,101
Cost of sales and operations.....	302,760	5,182,727	4,676,196	1,132,695	45,976	1,710,291	138,306
Inventory, beginning of year.....	48,536	274,343	265,525	45,666	*45,868	14,266	14,418
Cost of labor.....	*14,774	894,495	801,120	174,500	*1,294	333,276	*13,752
Purchases.....	199,772	1,662,957	1,427,767	257,379	*2,009	185,035	67,675
Materials and supplies.....	23,563	928,597	840,445	201,538	*2,187	408,627	19,719
Other costs.....	28,115	1,721,039	1,603,317	499,980	*22,754	787,419	33,638
Inventory, end of year.....	11,999	298,704	261,977	46,368	*28,136	18,331	10,896
Advertising expenses.....	57,740	850,094	785,310	146,613	13,056	266,572	183,225
Bad debts from sales or services.....	*4,238	40,089	26,910	4,008	*55	6,715	*10,138
Car and truck expenses.....	359,589	2,113,030	1,424,269	360,311	65,536	160,366	84,163
Commissions.....	47,786	356,214	328,859	57,628	*1,814	59,344	*13,226
Depletion.....	--	2,325	2,181	*2,037	--	*110	*31
Depreciation.....	153,730	2,540,999	2,102,321	540,385	54,779	871,574	155,339
Employee benefit programs.....	3,380	458,174	386,716	147,456	*3,708	178,729	13,856
Insurance.....	38,345	2,157,785	1,975,333	1,042,365	81,013	454,534	105,124
Legal and professional services.....	57,672	1,206,194	1,074,566	395,270	97,731	254,048	46,877
Meals and entertainment deducted.....	40,538	340,433	262,762	77,059	14,143	60,254	21,287
Mortgage interest.....	1,887	489,140	313,529	51,075	*11,053	133,733	20,160
Other interest paid on business indebtedness.....	30,352	457,106	395,377	105,412	3,711	189,919	40,978
Office expenses.....	123,180	1,637,468	1,496,086	491,537	48,451	455,309	146,581
Pension and profit-sharing plans.....	*2,182	434,806	424,650	166,934	*10,488	209,715	11,060
Rent on machinery and equipment.....	37,510	566,916	493,468	179,905	12,045	128,181	31,176
Rent on other business property.....	251,914	3,864,937	3,546,741	1,065,418	160,587	1,032,603	316,343
Repairs.....	44,920	869,010	662,523	167,347	21,414	261,937	52,881
Salaries and wages.....	323,508	12,564,073	11,155,477	3,488,909	144,258	5,518,420	534,696
Supplies.....	191,356	3,561,839	2,756,071	790,478	42,821	1,334,476	124,013
Taxes paid.....	57,282	1,758,298	1,573,009	472,417	34,799	703,644	72,227
Travel.....	201,485	631,403	540,922	181,649	29,168	89,839	24,281
Utilities.....	128,458	1,803,893	1,437,922	409,418	58,591	441,920	123,570
Other business deductions.....	593,939	10,500,598	8,442,382	3,097,537	201,982	2,854,659	472,546
Home office business deductions.....	110,797	1,225,496	268,329	32,561	14,596	19,904	*7,498
Depreciation, Form 8829.....	79,534	105,029	31,087	3,543	*1,463	2,117	*205
Net income less deficit ^{1,2}	1,820,693	41,265,821	36,524,364	14,816,436	1,641,751	10,452,530	1,766,324
Net income ^{1,2}	2,163,001	42,572,247	37,334,629	15,101,267	1,653,864	10,494,645	1,827,376
Deficit ²	342,308	1,306,426	810,265	284,831	12,113	42,115	61,052

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Educational services		Health care and social assistance				
	Total	Total	Ambulatory health care services				
			Total	Offices of	Offices of	Offices of	Offices of
				physicians (except mental health specialists)	physicians, mental health specialists		
(123)	(124)	(125)	(126)	(127)	(128)	(129)	
BUSINESSES WITH NET INCOME							
Number of returns ¹	306,372	1,448,909	706,898	160,449	33,245	91,604	36,088
Business receipts, total ¹	4,367,573	91,937,046	80,512,898	28,311,025	2,782,448	27,633,290	4,408,460
Income from sales and operations ¹	4,301,143	90,840,764	79,670,783	27,942,415	2,778,046	27,570,663	4,388,701
Other business income.....	66,430	1,096,282	842,115	368,609	4,402	62,627	19,759
Business deductions, total ¹²	2,204,572	49,362,497	43,178,575	13,209,538	1,129,107	17,138,645	2,581,084
Cost of sales and operations.....	103,035	4,572,248	4,285,015	1,035,655	45,976	1,697,552	111,001
Inventory, beginning of year.....	13,457	238,110	230,955	45,556	*45,868	13,710	14,418
Cost of labor.....	*8,881	802,061	764,254	174,405	*1,294	333,251	*6,194
Purchases.....	45,853	1,490,496	1,361,452	255,242	*2,009	183,912	47,928
Materials and supplies.....	13,631	811,432	748,690	143,695	*2,187	397,632	19,719
Other costs.....	*27,245	1,483,779	1,407,592	463,063	*22,754	786,822	33,638
Inventory, end of year.....	6,031	253,631	227,929	46,307	*28,136	17,775	10,896
Advertising expenses.....	47,169	757,355	715,573	125,156	12,730	261,927	176,699
Bad debts from sales or services.....	*1,016	25,737	24,341	2,953	*55	6,715	*10,138
Car and truck expenses.....	242,084	1,736,186	1,224,040	332,339	63,561	152,542	78,068
Commissions.....	47,034	336,188	311,119	54,044	*1,814	59,344	*13,226
Depletion.....	--	2,299	2,181	*2,037	--	*110	*31
Depreciation.....	98,893	2,188,143	1,917,765	494,385	53,386	857,669	138,894
Employee benefit programs.....	*1,494	422,679	375,525	139,718	*3,688	177,369	13,856
Insurance.....	26,413	1,904,830	1,788,284	926,955	80,641	448,599	84,094
Legal and professional services.....	45,367	1,105,636	1,004,253	359,135	94,341	247,695	44,226
Meals and entertainment deducted.....	29,172	303,805	241,313	69,810	13,877	59,236	20,212
Mortgage interest.....	*954	364,375	266,817	48,778	*11,053	133,733	12,904
Other interest paid on business indebtedness.....	11,194	371,303	342,545	75,349	3,711	185,579	36,234
Office expenses.....	86,552	1,509,124	1,416,971	473,071	48,122	449,448	136,094
Pension and profit-sharing plans.....	*2,109	427,597	422,500	164,928	*10,482	209,696	11,060
Rent on machinery and equipment.....	33,842	473,549	425,917	147,745	11,937	127,001	28,985
Rent on other business property.....	194,461	3,541,559	3,340,247	982,954	158,518	1,018,856	300,023
Repairs.....	24,869	734,032	606,831	149,429	19,067	259,977	50,912
Supplies.....	144,467	3,227,600	2,608,329	745,741	42,021	1,323,327	119,468
Salaries and wages.....	207,423	11,601,882	10,772,221	3,276,071	142,466	5,493,950	524,660
Taxes paid.....	39,458	1,625,829	1,519,756	446,656	34,153	699,224	69,537
Travel.....	158,929	540,026	465,057	161,002	26,224	85,164	21,929
Utilities.....	87,712	1,562,440	1,335,802	373,629	57,026	431,569	117,565
Other business deductions.....	444,707	8,872,584	7,468,192	2,578,410	182,053	2,733,331	453,251
Home office business deductions.....	87,705	968,909	226,884	31,061	9,757	17,365	*7,498
Depreciation, Form 8829.....	77,581	71,672	21,275	3,437	*580	2,117	*205
Net income ¹²	2,163,001	42,572,247	37,334,629	15,101,267	1,653,864	10,494,645	1,827,376
Returns with Schedule C-EZ:							
Number of returns.....	115,704	367,942	108,308	25,298	*2,468	*6,115	*1,696
Business receipts.....	332,367	2,406,918	1,030,455	509,778	*40,202	*67,593	*8,851
Business deductions.....	40,445	196,725	72,098	13,353	*2,451	*1,847	*520
Net income.....	291,922	2,210,193	958,357	496,424	*37,751	*65,745	*8,330

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	11,412	161,541	7,676	98,592	28,085	147,666	22,344
Business receipts, total ¹	2,621,749	7,289,102	996,776	2,797,373	1,750,269	2,387,180	686,131
Income from sales and operations ¹	2,611,787	7,025,783	990,234	2,776,638	1,748,444	2,286,432	681,398
Other business income.....	9,962	263,318	*6,542	20,734	1,825	*100,747	*4,733
Business deductions, total ^{1,2}	1,971,109	3,618,927	622,386	1,582,694	1,167,253	1,301,945	416,943
Cost of sales and operations.....	556,775	442,333	*9,128	236,838	279,518	95,965	28,371
Inventory, beginning of year.....	79,243	*13,016	*24,709	*7,892	*18,724	*1,285	*436
Cost of labor.....	*8,363	*118,332	--	*2,002	*83,688	*57,944	*7,970
Purchases.....	442,895	209,579	*7,826	132,929	100,757	*15,280	*6,402
Materials and supplies.....	70,303	10,210	*4,083	*17,355	82,390	*17,056	*6,976
Other costs.....	40,450	*113,611	*626	86,467	5,744	*5,743	*6,884
Inventory, end of year.....	84,479	*22,416	*28,117	*9,808	*11,786	*1,344	*297
Advertising expenses.....	29,818	41,835	15,801	56,345	15,922	10,432	5,690
Bad debts from sales or services.....	*483	*603	*911	*806	*2,136	*522	*533
Car and truck expenses.....	22,048	260,725	30,455	157,077	93,944	165,655	23,990
Commissions.....	*7,994	27,959	*29,646	*25,707	5,163	48,363	*52,015
Depletion.....	--	--	--	*3	--	--	--
Depreciation.....	80,456	161,537	17,136	83,620	46,503	76,731	14,262
Employee benefit programs.....	15,177	6,729	*7,184	3,280	*3,738	*3,028	*3,829
Insurance.....	31,787	92,469	58,479	34,953	28,291	26,760	19,556
Legal and professional services.....	39,254	113,322	15,643	46,488	16,085	47,014	2,836
Meals and entertainment deducted.....	3,155	38,386	4,280	23,894	5,517	12,714	2,071
Mortgage interest.....	13,188	27,910	*3,570	*3,421	11,143	33,650	*4,627
Other interest paid on business indebtedness.....	19,966	9,101	*1,447	5,781	8,390	8,326	*2,347
Office expenses.....	37,942	148,030	39,063	58,376	20,035	33,096	17,669
Pension and profit-sharing plans.....	8,197	3,130	*2,819	5,523	5,740	*269	*775
Rent on machinery and equipment.....	27,568	23,319	19,643	28,757	20,819	12,616	9,438
Rent on other business property.....	169,386	503,322	89,942	107,279	43,303	29,689	28,868
Repairs.....	19,666	53,712	9,779	17,196	19,318	28,473	10,802
Salaries and wages.....	472,690	336,000	101,500	134,379	188,400	140,037	96,189
Supplies.....	41,889	98,511	50,778	124,414	76,492	63,634	8,565
Taxes paid.....	72,543	89,332	10,931	35,920	53,976	20,569	6,650
Travel.....	7,536	93,460	5,018	65,200	17,934	16,897	9,940
Utilities.....	47,384	172,846	33,184	61,374	34,181	42,812	12,642
Other business deductions.....	244,378	768,658	65,190	227,257	138,926	328,265	42,983
Home office business deductions.....	*1,161	89,761	*860	30,789	*31,444	34,661	*5,094
Depreciation, Form 8829.....	*243	9,263	*220	*1,784	*2,631	8,797	*820
Net income less deficit ^{1,2}.....	650,640	3,670,175	374,390	1,214,679	583,016	1,085,234	269,188
Net income ^{1,2}	691,770	3,776,547	389,748	1,277,878	647,316	1,188,813	285,403
Deficit ²	*41,130	106,373	*15,358	63,199	64,300	103,579	16,215

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance--continued						
	Ambulatory health care services--continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance service, blood, organ banks)
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
BUSINESSES WITH NET INCOME							
Number of returns ¹	8,335	129,248	5,299	75,171	22,430	128,106	16,921
Business receipts, total ¹.....	2,556,239	6,936,947	989,957	2,554,231	1,593,742	2,170,630	575,931
Income from sales and operations ¹	2,546,305	6,681,674	984,674	2,544,513	1,592,548	2,069,925	571,318
Other business income.....	9,933	255,273	*5,283	9,718	*1,193	*100,705	*4,613
Business deductions, total ¹².....	1,864,469	3,160,399	600,209	1,276,352	946,426	981,816	290,528
Cost of sales and operations.....	513,762	348,841	*9,128	176,100	265,794	68,525	*12,680
Inventory, beginning of year.....	56,314	*12,988	*24,709	*7,584	*8,288	*1,285	*233
Cost of labor.....	*7,742	*118,327	--	*2,002	*83,688	*36,639	*712
Purchases.....	417,119	203,061	*7,826	131,309	93,115	*15,280	*4,652
Materials and supplies.....	54,911	10,210	*4,083	*17,334	82,243	*15,750	*925
Other costs.....	39,185	*21,083	*626	*27,371	5,743	*914	*6,392
Inventory, end of year.....	61,509	*16,829	*28,117	*9,500	*7,283	*1,344	*233
Advertising expenses.....	25,501	33,643	15,255	40,119	14,128	7,529	2,887
Bad debts from sales or services.....	*440	*603	*911	*806	*665	*522	*533
Car and truck expenses.....	21,378	225,492	27,360	118,000	68,132	128,138	9,031
Commissions.....	*7,994	19,756	*29,646	*24,855	*2,105	46,321	*52,015
Depletion.....	--	--	--	*3	--	--	--
Depreciation.....	71,027	139,959	15,932	60,709	26,443	52,812	6,548
Employee benefit programs.....	14,868	6,626	*7,184	2,794	*3,480	*2,913	*3,029
Insurance.....	31,164	86,110	52,749	29,572	23,683	16,310	8,407
Legal and professional services.....	37,561	106,418	14,015	44,793	9,801	43,857	2,413
Meals and entertainment deducted.....	3,150	36,667	3,989	18,262	5,162	9,777	1,173
Mortgage interest.....	13,188	21,149	*3,570	*2,080	*7,953	*10,546	*1,862
Other interest paid on business indebtedness.....	17,879	6,247	*1,445	4,946	7,083	2,137	*1,935
Office expenses.....	37,184	132,529	37,403	43,036	15,898	27,589	16,599
Pension and profit-sharing plans.....	8,193	3,130	*2,819	5,507	*5,640	*269	*775
Rent on machinery and equipment.....	26,027	21,909	15,436	19,985	15,590	10,963	*339
Rent on other business property.....	156,882	467,502	89,940	85,701	35,866	21,367	22,638
Repairs.....	19,594	45,355	9,779	12,597	17,971	20,828	*1,322
Supplies.....	41,212	89,254	49,531	101,218	48,751	41,455	6,351
Salaries and wages.....	455,443	319,865	101,500	132,698	136,375	104,789	84,404
Taxes paid.....	71,335	84,993	9,909	32,585	51,152	15,218	4,995
Travel.....	7,528	70,013	5,018	49,409	17,386	12,800	8,585
Utilities.....	46,027	153,883	31,645	52,011	30,771	32,363	9,313
Other business deductions.....	235,308	643,856	65,186	182,254	105,259	266,471	22,815
Home office business deductions.....	*1,156	80,662	*860	28,296	*31,003	16,549	*2,678
Depreciation, Form 8829.....	*239	7,906	*220	*1,418	*2,631	2,279	*243
Net income ¹².....	691,770	3,776,547	389,748	1,277,878	647,316	1,188,813	285,403
Returns with Schedule C-EZ:							
Number of returns.....	*1,010	16,291	*148	9,789	*4,639	33,820	*7,034
Business receipts.....	*3,478	126,720	*2,428	37,871	*16,401	175,027	*42,107
Business deductions.....	*668	15,937	--	8,016	*336	21,767	*7,201
Net income.....	*2,809	110,784	*2,428	29,855	*16,065	153,260	*34,906

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(137)	(138)	(139)	(140)	(141)	(142)	(143)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	13,342	52,359	137,509	676,991	1,105,714	946,141	*3,340
Business receipts, total ¹	297,764	2,641,194	2,076,318	8,913,642	22,998,961	17,861,397	*96,084
Income from sales and operations ¹	288,872	2,618,234	2,058,240	8,616,990	21,824,678	16,826,236	*96,062
Other business income.....	*8,892	22,960	18,077	296,653	1,174,284	1,035,160	*23
Business deductions, total ^{1,2}	143,069	2,256,658	1,201,298	5,584,743	17,472,200	12,461,164	*44,355
Cost of sales and operations.....	*26,124	136,127	*73,196	271,085	2,751,866	1,628,317	*24,698
Inventory, beginning of year.....	--	*142	*1,603	*7,073	640,762	450,077	*35,206
Cost of labor.....	--	*76,323	--	*17,052	314,848	202,669	*1,940
Purchases.....	--	*7,842	*67,581	159,767	1,174,087	680,203	--
Materials and supplies.....	*5,258	*7,420	--	75,474	430,496	292,120	*4,566
Other costs.....	*20,865	44,539	*5,694	46,624	882,164	489,931	--
Inventory, end of year.....	--	*139	*1,682	*34,905	690,491	486,684	*17,013
Advertising expenses.....	*15	7,109	16,919	40,741	374,832	261,680	*3,758
Bad debts from sales or services.....	*109	3,655	*5,146	4,269	35,424	20,871	*3,974
Car and truck expenses.....	*22,339	104,376	179,446	382,600	1,340,980	1,099,597	*71
Commissions.....	--	13,684	*4,903	8,768	465,450	366,004	--
Depletion.....	--	*26	*118	--	6,170	2,425	--
Depreciation.....	*1,592	94,602	52,643	289,841	1,546,481	1,149,352	*842
Employee benefit programs.....	*2,285	46,544	*3,408	19,221	29,675	7,700	*3
Insurance.....	*1,695	69,163	30,862	80,732	236,994	135,016	*11
Legal and professional services.....	*2,259	36,741	20,459	72,169	420,716	350,367	*789
Meals and entertainment deducted.....	*811	6,016	12,275	58,569	228,010	199,187	*701
Mortgage interest.....	*292	107,929	*9,104	58,286	97,372	43,744	--
Other interest paid on business indebtedness.....	*1,308	25,612	3,804	31,005	155,138	82,005	--
Office expenses.....	*2,266	21,687	39,557	77,871	309,417	256,286	*1,287
Pension and profit-sharing plans.....	--	3,630	*496	*6,030	6,312	5,908	--
Rent on machinery and equipment.....	*966	18,695	5,430	48,356	172,870	109,027	*2,365
Rent on other business property.....	*1,577	59,306	76,024	181,289	729,613	495,691	*18
Repairs.....	*293	63,524	15,475	127,194	349,447	224,845	--
Salaries and wages.....	*25,244	579,673	142,414	661,266	744,678	371,015	--
Supplies.....	*11,345	100,850	52,078	641,495	796,212	618,684	*292
Taxes paid.....	*2,058	91,835	20,887	70,510	261,087	107,747	*449
Travel.....	*653	6,635	46,350	36,844	872,141	799,463	*2,998
Utilities.....	*8,191	78,314	67,405	212,062	562,965	396,253	*7
Other business deductions.....	30,028	505,593	238,795	1,283,800	4,480,886	3,274,334	*866
Home office business deductions.....	*1,134	66,760	62,804	826,470	405,919	381,089	--
Depreciation, Form 8829.....	--	*3,691	5,511	64,739	30,622	29,768	--
Net income less deficit ^{1,2}	154,695	384,290	876,189	3,326,283	5,568,237	5,420,659	*51,729
Net income ^{1,2}	155,696	492,934	940,771	3,648,219	8,461,610	7,663,116	*60,414
Deficit ²	*1,000	108,643	64,582	321,936	2,893,373	2,242,457	*8,685

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance--continued				Arts, entertainment, and recreation		
	Hospitals	Nursing and residential care facilities	Social assistance	Child day care services	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(137)	(138)	(139)	(140)	(141)	(142)	(143)
BUSINESSES WITH NET INCOME							
Number of returns ¹	10,994	41,689	108,068	581,261	620,435	526,946	*2,602
Business receipts, total ¹	225,178	1,732,952	1,844,914	7,621,105	18,732,118	15,683,930	*82,233
Income from sales and operations ¹	216,663	1,728,541	1,828,245	7,396,531	17,670,318	14,677,319	*82,210
Other business income.....	*8,514	4,411	16,669	224,573	1,061,800	1,006,610	*23
Business deductions, total ¹²	69,482	1,240,018	905,312	3,969,110	10,271,064	8,021,370	*21,819
Cost of sales and operations.....	*5,258	65,163	*15,637	201,175	1,906,852	1,350,544	*10,943
Inventory, beginning of year.....	--	*82	--	*7,073	279,641	156,110	*16,734
Cost of labor.....	--	*28,361	--	*9,446	247,553	148,346	*761
Purchases.....	--	*3,443	*9,951	115,650	896,059	577,350	--
Materials and supplies.....	*5,258	*7,140	--	50,343	320,320	217,635	*1,815
Other costs.....	--	*26,217	*5,691	44,279	441,397	415,327	--
Inventory, end of year.....	--	*79	*6	*25,617	278,118	164,224	*8,367
Advertising expenses.....	*10	2,424	12,426	26,922	226,371	172,227	*2,264
Bad debts from sales or services.....	--	971	*4	*421	9,671	4,064	*2,206
Car and truck expenses.....	*22,335	89,418	130,802	269,592	865,927	741,442	*71
Commissions.....	--	12,765	*4,782	7,522	351,653	319,780	--
Depletion.....	--	--	*118	--	*50	*44	--
Depreciation.....	*874	46,463	42,680	180,361	693,088	535,156	*436
Employee benefit programs.....	--	29,132	*3,408	*14,613	14,188	5,845	--
Insurance.....	*1,373	36,318	21,458	57,397	127,658	87,797	--
Legal and professional services.....	*2,195	22,672	18,877	57,639	210,650	189,717	*514
Meals and entertainment deducted.....	*58	5,607	9,054	47,774	148,552	132,545	*332
Mortgage interest.....	--	70,421	*1,028	26,109	35,779	23,541	--
Other interest paid on business indebtedness.....	*1,182	9,488	2,557	15,531	57,325	43,396	--
Office expenses.....	*1,458	13,689	29,370	47,635	206,884	175,205	*778
Pension and profit-sharing plans.....	--	*462	*496	*4,138	5,807	5,614	--
Rent on machinery and equipment.....	*2	11,022	4,981	31,626	109,578	65,740	*1,186
Rent on other business property.....	--	25,857	71,426	104,028	401,042	318,652	--
Repairs.....	*121	40,905	10,457	75,718	138,167	94,140	--
Supplies.....	*7,803	55,863	44,058	511,548	437,346	357,611	--
Salaries and wages.....	*895	278,711	140,147	409,908	452,353	313,121	--
Taxes paid.....	*141	50,673	16,371	38,889	155,869	81,123	*289
Travel.....	*633	3,446	39,586	31,304	529,539	491,821	*1,445
Utilities.....	*6,348	48,274	45,815	126,200	332,594	264,321	--
Other business deductions.....	*17,177	272,700	183,676	930,839	2,463,944	1,878,844	*127
Home office business deductions.....	*1,134	*40,608	36,034	664,250	304,485	300,375	--
Depreciation, Form 8829.....	--	--	*2,656	47,740	22,818	22,604	--
Net income ¹².....	155,696	492,934	940,771	3,648,219	8,461,610	7,663,116	*60,414
Returns with Schedule C-EZ:							
Number of returns.....	*691	11,000	33,946	213,997	154,810	124,748	*686
Business receipts.....	*9,923	54,435	152,110	1,159,995	633,562	556,732	*5,644
Business deductions.....	*485	8,573	21,299	94,270	91,544	74,556	*1,227
Net income.....	*9,438	45,861	130,811	1,065,725	542,018	482,176	*4,417

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Arts--continued	Accommodation, food services, and drinking places					Food services and drinking places
	Amusement, gambling, and recreation industries	Total	Accommodation			Rooming and boarding houses	
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps		
	(144)	(145)	(146)	(147)	(148)	(149)	(150)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	156,233	362,149	64,053	30,381	14,532	19,139	298,097
Business receipts, total ¹	5,041,480	36,733,209	5,008,383	3,505,412	679,975	822,996	31,724,826
Income from sales and operations ¹	4,902,379	36,174,310	4,941,940	3,440,720	678,572	822,648	31,232,371
Other business income.....	139,101	558,899	66,443	64,692	1,403	*348	492,455
Business deductions, total ^{1,2}	4,966,681	35,135,494	4,858,033	3,495,238	628,065	734,730	30,277,462
Cost of sales and operations.....	1,098,851	14,047,671	440,715	265,208	73,241	102,266	13,606,956
Inventory, beginning of year.....	155,479	632,208	62,919	39,858	*5,823	*17,239	569,290
Cost of labor.....	110,239	935,574	86,055	42,734	*3,187	*40,135	849,519
Purchases.....	493,884	11,919,547	213,767	132,757	24,577	*56,433	11,705,780
Materials and supplies.....	133,810	712,495	34,204	19,345	*11,818	*3,041	678,291
Other costs.....	392,233	445,423	121,057	79,085	*35,022	*6,951	324,367
Inventory, end of year.....	186,794	597,577	77,287	48,570	*7,185	*21,532	520,289
Advertising expenses.....	109,395	578,508	101,397	81,362	12,411	7,625	477,110
Bad debts from sales or services.....	10,579	8,848	1,624	851	*2	*771	7,224
Car and truck expenses.....	241,311	623,378	88,095	48,121	24,532	15,442	535,283
Commissions.....	99,445	161,990	46,111	41,684	*1,844	2,583	115,879
Depletion.....	*3,745	*34	*8	*8	--	--	*27
Depreciation.....	396,286	1,523,527	601,490	445,079	111,745	44,666	922,037
Employee benefit programs.....	21,972	61,035	13,961	12,054	*442	*1,465	47,073
Insurance.....	101,967	703,695	170,430	113,785	29,413	27,232	533,264
Legal and professional services.....	69,560	276,887	74,608	56,775	9,780	8,053	202,280
Meals and entertainment deducted.....	28,121	40,552	8,498	4,761	1,175	2,562	32,055
Mortgage interest.....	53,628	636,737	436,038	365,004	31,417	39,617	200,699
Other interest paid on business indebtedness.....	73,134	319,962	147,400	117,049	24,368	5,984	172,562
Office expenses.....	51,845	173,712	45,561	29,783	6,687	9,090	128,152
Pension and profit-sharing plans.....	*404	13,990	7,469	7,446	*4	*19	6,521
Rent on machinery and equipment.....	61,478	294,946	25,039	22,369	*1,289	*1,380	269,907
Rent on other business property.....	233,903	2,156,805	143,381	81,879	*7,419	*54,083	2,013,424
Repairs.....	124,601	790,615	278,164	174,656	43,453	60,055	512,451
Salaries and wages.....	373,663	5,611,137	601,244	452,254	36,344	112,647	5,009,893
Supplies.....	177,236	907,122	193,154	137,970	22,022	33,162	713,969
Taxes paid.....	152,892	1,728,716	350,294	273,883	34,814	41,596	1,378,422
Travel.....	69,681	73,077	23,063	18,621	2,267	2,176	50,013
Utilities.....	166,704	2,047,165	495,220	344,684	85,635	64,901	1,551,945
Other business deductions.....	1,205,686	2,295,638	550,404	397,615	58,710	94,079	1,745,234
Home office business deductions.....	24,830	46,467	11,598	*834	*8,339	*2,425	34,869
Depreciation, Form 8829.....	*854	7,513	*1,242	*10	*879	*353	6,271
Net income less deficit ^{1,2}	95,848	1,609,451	159,956	16,641	51,981	91,333	1,449,495
Net income ^{1,2}	738,079	3,178,687	628,977	359,992	98,947	170,038	2,549,710
Deficit ²	642,231	1,569,237	469,022	343,351	46,966	78,704	1,100,215

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Arts--continued	Accommodation, food services, and drinking places					Food services and drinking places
	Amusement, gambling, and recreation industries	Total	Accommodation			Rooming and boarding houses	
			Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps		
	(144)	(145)	(146)	(147)	(148)	(149)	(150)
BUSINESSES WITH NET INCOME							
Number of returns ¹	90,888	230,000	35,145	16,137	6,211	12,796	194,856
Business receipts, total ¹	2,965,955	27,720,278	3,318,333	2,179,462	500,953	637,918	24,401,945
Income from sales and operations ¹	2,910,788	27,256,961	3,278,153	2,140,076	500,232	637,845	23,978,808
Other business income.....	55,167	463,318	40,180	39,386	*721	*73	423,138
Business deductions, total ^{1,2}.....	2,227,875	24,541,911	2,689,676	1,819,790	402,006	467,880	21,852,235
Cost of sales and operations.....	545,366	10,439,110	299,585	141,528	*62,150	*95,907	10,139,525
Inventory, beginning of year.....	106,797	417,130	25,077	6,792	*1,054	*17,231	392,053
Cost of labor.....	*98,447	605,031	64,959	25,824	*2,084	*37,051	540,072
Purchases.....	318,710	9,020,676	147,847	76,781	*16,211	*54,855	8,872,829
Materials and supplies.....	100,870	414,235	28,352	*14,771	*10,704	*2,877	385,883
Other costs.....	26,070	351,646	68,123	29,074	*33,780	*5,268	283,523
Inventory, end of year.....	105,527	369,609	34,774	11,714	*1,683	*21,376	334,836
Advertising expenses.....	51,879	409,603	54,542	41,704	7,036	5,803	355,061
Bad debts from sales or services.....	3,402	3,773	269	255	*2	*13	3,504
Car and truck expenses.....	124,413	420,621	52,236	27,956	11,265	13,015	368,385
Commissions.....	31,873	77,894	17,472	13,860	*1,737	*1,876	60,422
Depletion.....	*6	*26	--	--	--	--	*26
Depreciation.....	157,496	834,291	265,018	177,479	63,303	24,236	569,273
Employee benefit programs.....	8,343	43,999	5,319	4,180	*342	*796	38,680
Insurance.....	39,862	473,023	102,720	61,860	20,202	20,659	370,303
Legal and professional services.....	20,418	187,301	43,317	29,841	7,919	5,557	143,984
Meals and entertainment deducted.....	15,675	26,355	4,923	3,342	*1,015	*567	21,432
Mortgage interest.....	12,238	321,124	185,078	149,759	*6,312	29,007	136,046
Other interest paid on business indebtedness.....	13,929	198,030	89,615	75,753	*10,766	*3,096	108,415
Office expenses.....	30,900	112,228	26,522	17,399	3,989	5,135	85,705
Pension and profit-sharing plans.....	*193	12,898	7,386	*7,367	--	*19	5,512
Rent on machinery and equipment.....	42,652	195,112	9,882	7,937	*922	*1,023	185,230
Rent on other business property.....	82,389	1,478,189	66,713	32,278	*7,418	*27,017	1,411,476
Repairs.....	44,028	503,180	135,108	89,220	29,722	16,166	368,072
Supplies.....	79,736	574,879	111,780	79,918	11,117	20,744	463,099
Salaries and wages.....	139,232	4,000,419	380,562	268,925	*30,711	80,926	3,619,857
Taxes paid.....	74,457	1,209,823	203,032	162,645	19,390	20,996	1,006,792
Travel.....	36,273	38,916	9,700	7,421	*1,507	*772	29,216
Utilities.....	68,273	1,382,587	287,365	191,783	54,348	41,233	1,095,223
Other business deductions.....	584,973	1,550,893	320,798	225,630	45,123	50,045	1,230,094
Home office business deductions.....	4,110	35,070	*8,380	*246	*5,711	*2,422	26,690
Depreciation, Form 8829.....	*214	5,954	*355	*2	--	*353	5,599
Net income ^{1,2}.....	738,079	3,178,687	628,977	359,992	98,947	170,038	2,549,710
Returns with Schedule C-EZ:							
Number of returns.....	29,376	33,431	*5,945	*966	*2,976	*2,003	27,486
Business receipts.....	71,186	165,945	*20,008	*9,413	*7,203	*3,392	145,938
Business deductions.....	15,761	13,278	*3,066	*1,505	*712	*849	10,212
Net income.....	55,425	152,667	*16,941	*7,908	*6,491	*2,542	135,725

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Other services								
	Total	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	1,968,943	315,701	150,280	105,775	59,646	428,093	1,225,149	256,606	212,063
Business receipts, total ¹	72,260,435	23,189,427	11,611,478	8,071,336	3,506,613	15,650,487	33,420,520	3,008,913	3,556,337
Income from sales and operations ¹	71,481,358	23,088,565	11,576,160	8,022,472	3,489,934	15,588,142	32,804,651	2,751,288	3,503,776
Other business income.....	779,076	100,862	35,319	48,864	16,679	62,345	615,869	257,625	52,561
Business deductions, total ^{1,2}	56,844,858	20,627,854	10,406,641	7,046,042	3,175,171	12,452,960	23,764,044	1,257,756	2,149,502
Cost of sales and operations.....	21,001,462	10,272,202	5,576,576	3,326,537	1,369,089	5,222,952	5,506,307	48,255	958,286
Inventory, beginning of year.....	1,677,112	805,046	523,880	180,087	101,078	575,319	296,748	*1,313	*531,623
Cost of labor.....	2,821,200	1,233,495	618,992	397,766	216,736	512,588	1,075,117	*9,308	*13,265
Purchases.....	11,766,817	6,317,259	3,646,968	1,910,413	759,878	3,125,171	2,324,387	*5,203	293,587
Materials and supplies.....	4,376,378	2,207,378	922,540	939,013	345,824	1,281,838	887,162	*14,695	89,527
Other costs.....	2,187,519	548,301	375,686	91,884	80,731	385,462	1,253,756	*19,008	80,564
Inventory, end of year.....	1,827,564	839,275	511,490	192,627	135,158	657,426	330,863	*1,271	*50,280
Advertising expenses.....	803,516	230,893	111,020	79,732	40,141	166,152	406,471	8,882	42,449
Bad debts from sales or services.....	58,410	25,595	10,152	14,275	1,169	13,930	18,885	--	*12,567
Car and truck expenses.....	3,239,865	689,174	259,949	293,381	135,844	1,176,945	1,373,746	396,590	135,141
Commissions.....	610,095	64,395	33,994	18,694	11,707	81,768	463,932	*2,087	13,776
Depreciation.....	3,010	*24	--	*(Z)	*23	*785	2,201	--	*11
Depreciation.....	2,612,316	917,149	401,727	352,840	162,582	577,804	1,117,362	71,538	51,905
Employee benefit programs.....	140,545	82,035	47,469	26,082	8,484	32,158	26,352	*45	*5,954
Insurance.....	1,192,599	511,341	245,660	183,550	82,131	252,534	428,724	13,094	31,110
Legal and professional services.....	519,732	140,318	68,424	48,785	23,109	80,496	298,918	19,244	16,188
Meals and entertainment deducted.....	202,100	28,093	12,403	11,796	3,894	51,020	122,988	25,730	12,344
Mortgage interest.....	458,425	174,269	75,435	60,012	38,822	54,494	229,661	*17,102	*2,500
Other interest paid on business indebtedness.....	482,052	163,061	60,746	75,929	26,386	122,891	196,100	*614	2,706
Office expenses.....	756,204	197,406	97,987	70,730	28,689	173,664	385,135	50,735	38,718
Pension and profit-sharing plans.....	9,825	4,856	*2,301	*2,538	*17	*80	4,889	--	*5,351
Rent on machinery and equipment.....	814,894	249,792	113,338	102,683	33,772	113,697	451,405	*11,684	39,911
Rent on other business property.....	4,571,609	804,199	371,064	199,633	233,502	405,011	3,362,400	22,170	64,671
Repairs.....	913,966	277,755	134,206	69,681	73,867	179,000	457,212	28,004	17,310
Salaries and wages.....	5,043,114	2,085,301	1,085,508	744,688	255,105	834,164	2,123,648	*17	211,761
Supplies.....	3,287,202	820,984	329,845	342,781	148,357	675,725	1,790,493	51,361	71,374
Taxes paid.....	1,320,931	596,815	289,179	218,278	89,358	210,715	513,401	9,230	24,676
Travel.....	348,460	34,981	15,643	10,704	8,634	91,895	221,584	98,294	64,337
Utilities.....	2,567,350	749,272	331,426	263,336	154,510	425,216	1,392,862	59,156	60,261
Other business deductions.....	5,326,691	1,459,579	710,665	503,745	245,169	1,314,565	2,552,548	262,548	229,702
Home office business deductions.....	392,751	30,276	*18,634	*10,886	*756	158,946	203,529	43,692	*7,128
Depreciation, Form 8829.....	45,383	5,239	*1,499	*3,681	*59	22,147	17,996	4,362	*886
Net income less deficit ^{1,2}	15,440,454	2,567,473	1,210,637	1,025,294	331,543	3,207,170	9,665,811	1,767,093	1,407,239
Net income ^{1,2}	17,736,439	3,150,227	1,455,619	1,209,838	484,769	3,783,312	10,802,901	1,964,550	1,529,579
Deficit ²	2,295,986	582,754	244,983	184,544	153,227	576,142	1,137,090	197,457	122,340

Footnotes at end of table.

Sole Proprietorship Returns, 2002

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors Classified with the North American Industry Classification System--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Other services								
	Total	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Unclassified establishments
		Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)
BUSINESSES WITH NET INCOME									
Number of returns ¹	1,524,049	223,348	111,138	73,464	38,746	333,615	967,086	188,743	185,611
Business receipts, total ¹.....	63,080,306	19,751,510	10,073,526	7,031,067	2,646,917	13,731,215	29,597,580	2,847,114	3,423,915
Income from sales and operations ¹	62,447,096	19,691,451	10,042,077	7,007,437	2,641,937	13,707,993	29,047,652	2,592,831	3,376,533
Other business income.....	633,210	60,059	31,449	23,630	*4,980	23,222	549,928	254,283	47,382
Business deductions, total ^{1,2}.....	45,353,509	16,601,283	8,617,907	5,821,229	2,162,148	9,957,546	18,794,680	882,564	1,894,336
Cost of sales and operations.....	17,293,853	8,542,784	4,580,192	2,917,145	1,045,448	4,311,508	4,439,560	41,013	936,543
Inventory, beginning of year.....	1,245,943	598,812	387,702	143,038	68,071	430,569	216,563	*1,313	*530,899
Cost of labor.....	2,478,842	1,119,276	568,522	392,850	157,904	460,892	898,674	*9,308	*13,251
Purchases.....	9,643,954	5,264,288	3,099,545	1,622,711	542,032	2,467,058	1,912,609	*2,921	279,170
Materials and supplies.....	3,742,470	1,861,519	731,271	838,962	291,286	1,093,925	787,027	*12,662	78,816
Other costs.....	1,448,520	296,005	155,904	82,354	57,746	305,073	847,442	*16,081	*78,038
Inventory, end of year.....	1,265,877	597,114	362,752	162,770	71,592	446,008	222,755	*1,271	*43,632
Advertising expenses.....	589,281	193,178	98,972	65,026	29,179	115,159	280,945	7,833	33,174
Bad debts from sales or services.....	48,553	22,030	9,762	11,794	*474	12,709	13,814	--	*6,156
Car and truck expenses.....	2,441,751	518,571	202,376	228,954	87,241	911,344	1,011,835	267,760	92,544
Commissions.....	527,309	42,786	*13,716	*18,577	*10,493	49,530	434,993	*968	8,539
Depletion.....	316	*24	--	*(Z)	*23	*4	*289	--	*11
Depreciation.....	1,895,743	672,138	304,873	269,034	98,231	416,971	806,634	48,391	46,263
Employee benefit programs.....	130,868	77,560	46,715	24,823	*6,022	30,335	22,972	*45	*5,938
Insurance.....	962,184	424,885	212,119	161,956	50,810	200,971	336,328	6,811	29,355
Legal and professional services.....	413,300	119,149	60,445	41,888	16,816	62,715	231,436	13,095	9,082
Meals and entertainment deducted.....	146,358	20,133	8,533	10,086	1,513	31,994	94,231	19,775	9,708
Mortgage interest.....	296,320	108,940	57,337	35,710	15,892	43,406	143,975	*101	*1,347
Other interest paid on business indebtedness.....	380,575	134,417	51,374	67,024	16,019	89,937	156,221	*368	*2,649
Office expenses.....	562,439	152,310	78,291	58,959	15,061	129,549	280,580	39,812	27,291
Pension and profit-sharing plans.....	9,374	4,856	*2,301	*2,538	*17	*11	4,507	--	*5,351
Rent on machinery and equipment.....	651,148	178,213	99,973	59,131	19,110	96,355	376,580	*10,784	26,918
Rent on other business property.....	3,809,915	612,601	274,174	176,522	161,905	332,221	2,865,092	*16,867	59,869
Repairs.....	672,632	219,949	107,587	58,606	53,756	117,783	334,901	19,408	17,107
Supplies.....	2,597,433	649,273	293,627	251,723	103,923	546,474	1,401,686	43,523	49,381
Salaries and wages.....	4,188,139	1,754,580	964,072	650,443	140,065	702,262	1,731,297	*17	210,084
Taxes paid.....	1,061,391	502,375	256,940	179,869	65,566	163,702	395,313	8,074	22,003
Travel.....	235,779	19,798	11,705	5,478	2,615	67,568	148,413	76,624	54,848
Utilities.....	2,017,240	581,841	270,126	203,059	108,656	340,535	1,094,865	41,942	48,915
Other business deductions.....	3,937,881	1,007,473	596,815	297,982	112,677	1,016,449	1,913,959	170,041	156,932
Home office business deductions.....	318,560	23,369	*12,632	*10,156	*581	131,702	163,489	33,144	*7,128
Depreciation, Form 8829.....	30,388	2,563	*1,309	*1,195	*59	11,387	16,439	3,926	*886
Net income ^{1,2}.....	17,736,439	3,150,227	1,455,619	1,209,838	484,769	3,783,312	10,802,901	1,964,550	1,529,579
Returns with Schedule C-EZ:									
Number of returns.....	300,858	26,778	10,848	*11,858	*4,071	68,975	205,105	45,759	91,642
Business receipts.....	1,961,075	161,701	51,062	*85,773	*24,866	494,508	1,304,866	247,064	463,390
Business deductions.....	167,734	18,091	3,290	*14,745	*56	36,351	113,291	17,682	29,365
Net income.....	1,793,341	143,610	47,772	*71,028	*24,810	458,156	1,191,575	229,382	434,025

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to prevent disclosure of taxpayer information.

¹ Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net income and with receipts of \$25,000 or less and business deductions of \$2,000 or less, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

² Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

(Z) Less than \$500.

NOTE: Detail may not add to totals because of rounding.