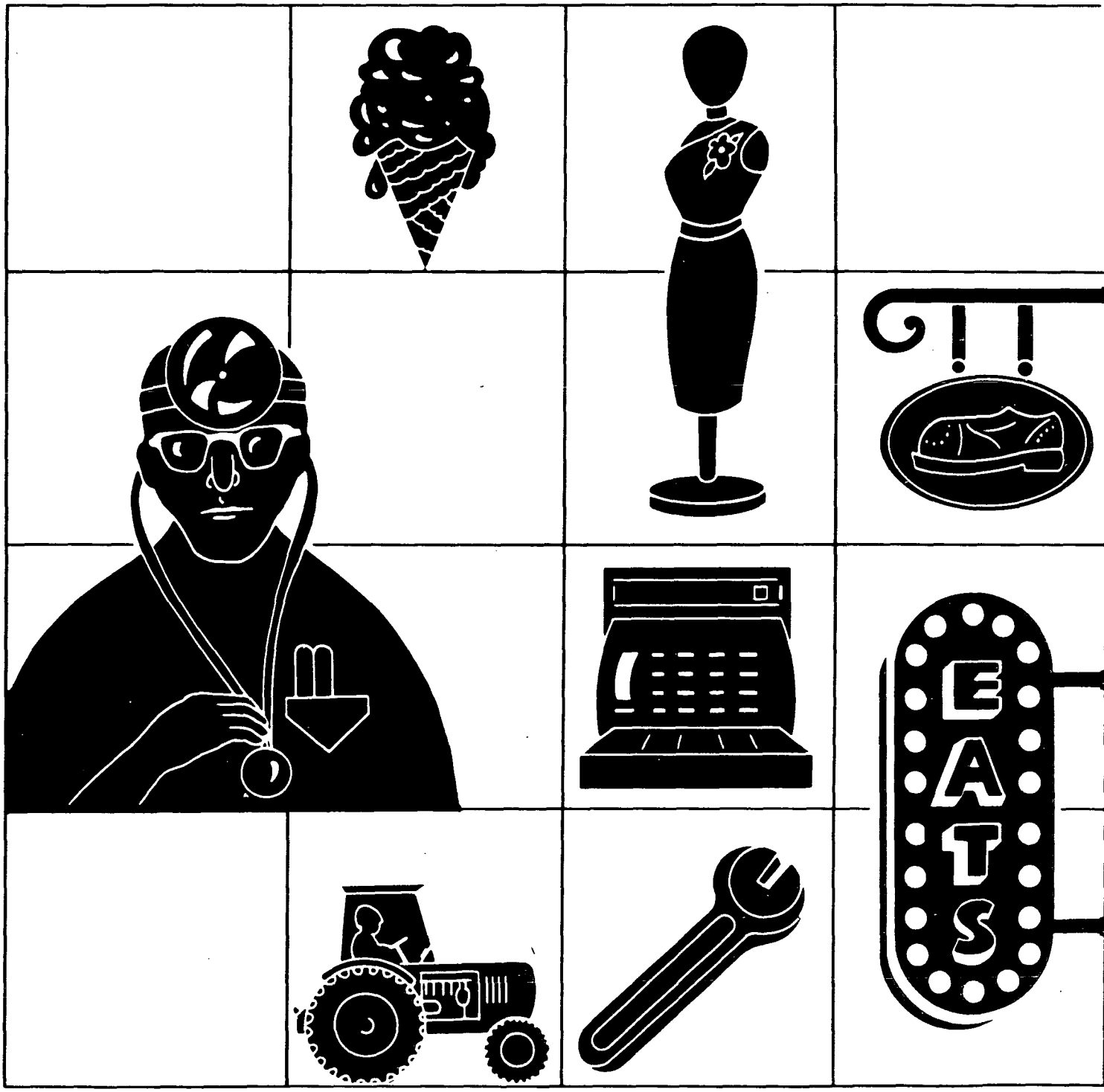
Sole Proprietorship Returns

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SOI Bulletin

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Contents, Vol. 1, No. 2, Fall 1981:

Early Individual Income Tax Return Data, 1980

Data on Tax-exempt Organizations, 1975, 1977-78

Selected Corporate, Proprietorship, and Partnership Data, 1978

Windfall Profit Tax Liability Data, 1980

Contents, Vol. 1, No. 3, Winter 1981-82:

Projections of Return Filings, 1982-1990

Preliminary Individual Income Tax Return Data, 1980

Paid Preparer and Form W–2 Usage, Individual Income Tax Returns, 1980

Preliminary Sole Proprietorship and Partnership Return Data, 1979

Windfall Profit Tax Liability, First Quarter 1981

Contents, Vol. 1, No. 4, Spring 1982:

Data from Early 1982 Filings of Individual Income Tax Returns

Employee Benefit Plan Data, 1977

Data for Nonresident Alien Income and Tax Withheld, 1971-79

Corporation Income Tax Return Data, 1979

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SOI Bulletin, Summer 1982

Tape Files Available

Individual Tax Model File, 1966-1979

State Tax Model File, 1977-1979

Corporation Source Book, 1965-1976

Other tape files include:
- Estate Tax File, 1972, 1976
- Private Foundations File, 1974
- Employee Plans File, 1977
- Exempt Organizations File, 1975

Microfilm Files Available

Corporation Source Book, 1977-1979

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Public-use magnetic tape files are generally available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408.

The 1979 Individual Tax Model files, the 1977 Employee Plans file and the 1977-1979 Corporation files are available on a reimbursable basis from the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

1979-1980 Statistics of Income

Sole Proprietorship Returns

Publication 1131 (7-82)

Department of the Treasury
Internal Revenue Service

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Assistant Commissioner
(Returns and Information Processing)

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Director, Statistics of Income Division

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Chief, Individual Statistics Branch

This report contains statistics on sole proprietorships principally for Income Years 1979 and 1980. Included are receipts, cost of sales and operations, deductions, and net income or deficit. Classifications are by industry, State, size of business receipts, size of net income or deficit, businesses with or without net income, size of adjusted gross income and sex of proprietors. Included in the statistics is information on adjusted gross income, selected tax credits, and total income tax paid.

Unpublished Statistics of Income tabulations from sole proprietorship returns are available on a reimbursable basis upon request. These tabulations include frequencies and amounts of all items present in the statistical files classified by industry. Industry statistics classified by State which were previously published in this series are available for Income Years 1979 and 1980 on a reimbursable basis also.

In addition, magnetic tape files and special tabulations are prepared on a reimbursable basis. Information about these services may be obtained by writing to the Director, Statistics of Income Division, Internal Revenue Service, Washington, D.C. 20224.

See the user survey form inside back cover

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 25, 1982

The Honorable
Donald T. Regan
Secretary of the Treasury
Washington, D.C. 20220

Dear Mr. Secretary:

I am transmitting the annual report Statistics of Income--1979-1980, Sole Proprietorship Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the publication of statistics reasonably available with respect to the operation of the Internal Revenue laws.

This combined report presents income and financial data based on samples of individual income tax returns with attached business schedules filed by sole proprietors for income years 1979 and 1980. Classification of the data by industry and measures of business size, as well as separate statistics for businesses with net income, are regular features of this report series.

Statistics are also provided on proprietors' income and tax liability. Adjusted gross income, selected tax credits, and total income tax of the proprietor operating the business are classified by industry and by size of adjusted gross income.

With kind regards,

Sincerely,

Roscoe Egger

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Section 1

Introduction and Changes in Law*

The statistics in this report are estimates derived from stratified probability samples of individual income tax returns filed with sole proprietorship business schedules attached for the 1979 and 1980 Income Years. The activities reported here encompass virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to part time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned and drove a cab during his or her spare time to supplement the family income might both be included in the statistics. Similarly, the barber who owned a shop and the barber who was the lessee of one of the chairs in the same shop were each included in the statistics.

This report is divided into five sections. Section 1 provides an introduction and discusses changes in law which affect, in part, the comparability of the statistics from year to year. Section 2 describes the sample and gives some of the limitations of the data. Section 3 consists of the basic tables. Section 4 provides an explanation of the terms used in the basic tables. Section 5 contains return forms and instructions from which the statistical data were derived.

OVERALL SUMMARY

Sole proprietorship businesses increased in number from 12.0 million in 1978 to 12.3 million in 1979 and to 12.7 million in 1980. Business receipts grew from $443 billion to $488 billion in 1979 and to $506 billion in 1980. Net income (less deficit) increased from $59 billion in 1978 to $61 billion in 1979 but fell to $55 billion in 1980. Over the two-year period, the number of businesses increased an average of 3 percent per year and business receipts increased an average of 7 percent per year. Overall profits (net income (less deficit)) increased 3 percent in 1979 over 1978 but decreased 9 percent in 1980 over 1979. These and other selected items for 1978, 1979 and 1980 are highlighted in Figure A.

For both years, the four largest industries with respect to size of business receipts are shown in Figure B. As can be seen, the percentages of receipts for each division (except construction) were about the same. Construction receipts decreased from 10.4 percent in 1979 to 9.5 percent in 1980.

There was a $1.8 billion increase in sole proprietorship profits for 1979 over 1978. Profits, however, declined $5.4 billion for 1980 over 1979. This was due to the sharp increase in deficit ($19.5 billion for 1979 to $24.9 billion) reported for the 1980 recession year. Contributing to this was the almost 20 percent increase in interest paid on business indebtedness by all sole proprietors in 1980 compared with 1979. Farmers were especially affected. Overall, farm profits dropped from over $4 billion in 1979 to under $1 billion in 1980. Interest paid in connection with the operation of farms increased over 25 percent. As shown in Figure C, the ratio of net income (less deficit) to business receipts for all industries varied between 13.0 and 15.0 percent in Tax Years 1971-1978. The ratio decreased to 12.5 percent for 1979 and 11.0 percent for 1980.

Figure A.—Selected Items for Sole Proprietorships, 1978, 1979, and 1980

[Number of businesses are in thousands; money amounts in billions of dollars]

Item	1978	1979	1980	Percentage Change 1978 to 1979	Percentage Change 1979 to 1980
	(1)	(2)	(3)	(4)	(5)
Number of businesses	12,018	12,330	12,702	2.6	3.0
Business receipts	443.4	487.8	505.9	10.0	3.7
Business deductions, total	384.4	427.0	450.5	11.1	5.5
Cost of sales and operations	218.6	229.4	237.2	4.9	3.4
Depreciation	21.2	24.2	25.8	14.2	6.6
Payroll	40.6	42.4	42.0	4.4	–0.9
Net income (less deficit)	59.0	60.8	55.4	3.1	–8.9
Net income	75.3	80.3	80.3	6.6	[1]
Deficit	16.3	19.5	24.9	19.6	27.7

[1] Less than 0.05 percent.

Figure B.—Industrial Divisions with Largest Amount of Business Receipts as a Percent of Total Business Receipts, 1979 and 1980.

[Amounts are in thousands of dollars]

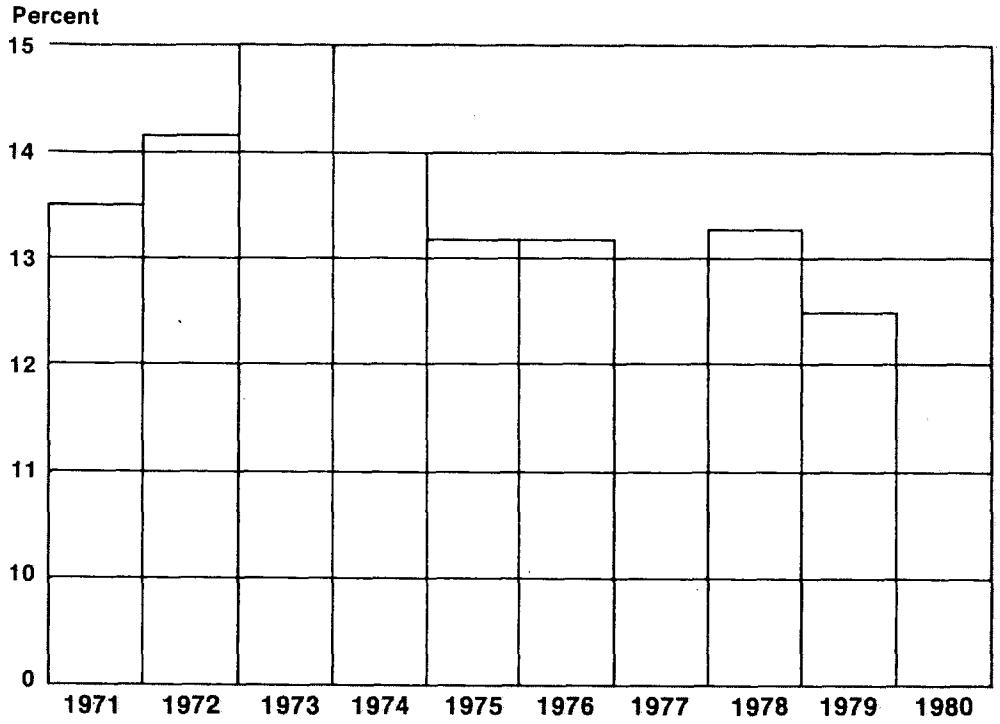
Industrial Division	Business Receipts 1979	Business Receipts 1980	Percent of Total 1979	Percent of Total 1980
All Industrial Divisions	487,807	505,885	100.0	100.0
Wholesale and Retail Trade	195,655	202,284	40.1	40.0
Retail Trade	146,101	153,815	74.7	76.0
Wholesale Trade	43,801	42,654	22.4	21.1
Agriculture, Forestry, and Fishing	98,568	101,113	20.2	20.0
Farm Operators and Landlords	92,138	94,679	93.5	93.6
Services	83,290	87,965	17.1	17.4
Construction	50,943	47,835	10.4	9.5

*This report was prepared by Raymond Wolfe of the Individual Statistics Branch under the direction of James Dumais and Raymond Plowden.

Figure C

Sole proprietorships

Net income (less deficit) as a Percentage of Business Receipts 1971-1980



RETURN COVERAGE

For 1979 and 1980, an Individual Income Tax Return (Form 1040) had to be filed by:

(a) a single person (other than a surviving spouse) under age 65 with gross income of at least $3,300;

(b) a single person (other than a surviving spouse) age 65 or over with gross income of at least $4,300;

(c) a surviving spouse under age 65 with a dependent child with gross income of at least $4,400;

(d) a surviving spouse age 65 or over with a dependent child with gross income of at least $5,400;

(e) a married couple, filing a joint return, with both spouses under age 65 and a combined gross income of at least $5,400;

(f) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $6,400;

(g) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least $7,400;

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $1,000 or more.

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had $1,000 or more "unearned income" (for example, dividends, interest, capital gains), and

(2) sole proprietors not meeting the gross income requirements were still required to file if they had "self-employment income" of $400 or more.

The basis for inclusion in the statistics in this report was that the individual must have filed a Form 1040 which included a business or farm schedule (Schedule C or F, respectively) or Form 4835 (Farm Rental Income and Expenses). Some sole proprietors filed returns, even though not required, because they elected to pay self-employment tax on gross profits, because they were receiving a refund of income taxes previously paid, or because they were claiming an earned income credit. Data from these returns are also included in the statistics.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals was the calendar year, returns were due by April 15. (See Statistics of Income--1979, Individual Income Tax Returns for additional information on accounting period and filing requirements.)

CHANGES IN LAW

The following law changes affected the comparability of statistics in this report with those for prior years. Further discussions of the law changes appear in Statistics of Income--1978-1979, Corporation Income Tax Returns and Statistics of Income--1979, Partnership Returns.

Self-employment tax. The limit on the amount of net earnings subject to self-employment tax was $22,900 for 1979 and $25,900 for 1980 and the rate was 8.1 percent for both years.

Targeted jobs credit. The "new jobs credit" for hiring new employees, in effect for Tax Years 1977 and 1978, was replaced for 1979 by a "targeted jobs credit" for hiring the hard-core unemployed and other groups with special employment needs. The targeted jobs credit, which was elective, was limited to 50 percent of the first $6,000 of FUTA wages (i.e, wages subject to unemployment insurance) paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such individual. The employee groups targeted for this credit were: (1) recipients of Supplemental Security Income (SSI); (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-25 who were members of economically disadvantaged families; (4) Vietnam-era veterans

under age 35 who were members of economically disadvantaged families; (5) receipents of general assistance for a period of 30 or more days; (6) individuals aged 16 to 18 who were participants in a qualified cooperative education program; and (7) ex-convicts who were members of economically disadvantaged families, if hired within the later of 5 years of the date of release from prison or date of conviction.

In addition to the limit on the amount of credit for any one eligible employee, the amount of qualifying wages paid by an employer to eligible first year employees was limited to 30 percent of the aggregate FUTA wages paid to all employees during the calendar year ending in the employer's taxable year. Moreover, an employer's deduction for such wages was reduced by the amount of the credit; the credit was limited to 90 percent of the employer's income tax liability less all other nonrefundable credits; and it was not applicable with respect either to employees for whom the employer received on-the-job training payments or for whom the WIN credit was claimed.

Investment credit. For Tax Year 1979, the investment credit for purchases of machinery and equipment was limited to the tax liability shown on the return or $25,000 plus 60 percent of the tax liability in excess of $25,000 (whichever was less). For Income Year 1980, the tax liability in excess of $25,000 that could be credited increased to 70 percent. Further discussion of the investment credit appears in Section 4 of this report.

Business energy investment credit. Businesses which acquired or constructed and put into service qualified energy investment property after September 30, 1978, could claim a business energy investment credit. This credit could be claimed in addition to the regular investment credit if the property qualified for both credits. The business energy investment credit was determined separately from the regular investment credit. For Tax Year 1979, the credit was 10 percent of the "qualified investment" in energy property and was limited to the amount of income tax liability. If the 10 percent credit was based on solar or wind energy property and exceeded income tax liability, the excess was refundable. For Tax Year 1980, the refundable portion of the credit was dropped and the business energy investment credit was 10 percent, 11 percent or 15 percent of the qualified investment in energy, hydroelectric or solar and wind property, respectively. See also "Investment Credit" in Section 4 of this report.

Business start-up costs. For tax years ending after July 29, 1980, a taxpayer could choose to amortize certain start-up costs incurred if he or she investigated, set up or acquired a business. These start-up costs could be amortized over a period of time that was not less than 60 months, beginning with the month the business started.

Section 2

Description of the Sample and Limitations of the Data*

This section describes the sample criteria, the selection of returns, method of estimation, sampling variability of estimated frequencies, and methodology needed to compute confidence interval estimates. Also, described are some of the limitations of the data. The estimated number of returns shown in this sample narrative section are for Income Years 1979 and 1980. The 1979 Income Year estimates were made from returns filed and sampled in the Internal Revenue Service Centers during Calendar Year 1980; the 1980 Income Year data were estimated from returns sampled at the IRS National Computer Center during Calendar Year 1981. The sampling rates were reduced for the 1980 sample. Otherwise, the sample design was the same for both years.

SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of unaudited Forms 1040, U.S. Individual Income Tax Returns. Amended and tentative returns were excluded from sampling since the original and final returns, respectively, were subjected to sampling.

Individual income tax returns were stratified by computer into sample strata based on: presence or absence of a Schedule C; State in which filed; size of adjusted gross income (or deficit) or largest specific income or loss item and size of business plus farm receipts. Returns were then selected by sample strata using the ending digits of social security numbers at rates ranging from 0.05 percent to 100 percent. In Figure D, for both Income Years, the population and sample counts of the basic sample design are shown in columns 1, 2, 5 and 6. Columns 3 and 7, nonbusiness and farm strata only, contain estimated farm populations derived from their respective farm sample counts in columns 4 and 8. There were approximately 2.5 million returns with Schedule F only for both income years. There were approximately 9.0 million returns with Schedule C for Income Year 1979 and 9.5 million for Income Year 1980. Of the latter returns, for both years, an estimated 500,000 returns also included a Schedule F.

The States were divided into five groups based on the population of Forms 1040 and 1040A. Returns were selected from each State according to the assigned group's sampling rates. The sample was designed to select a minimum of 1,800 Forms 1040 and 1040A returns for each State for Income Year 1979 and 1,700 Forms 1040 and 1040A for Income Year 1980. In addition, within each State group the sample was allocated to strata so that the estimates in the higher income classes would be more reliable. A return fell into a particular sample strata when the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit within the boundaries of that sample stratum.

The specific income and loss items used for stratification were: salaries and wages, interest income, dividend income, business profit or loss, farm profit or loss, supplemental income or loss, net capital gain or loss, and other income or loss. When the absolute magnitude of the largest income (or loss) item sufficiently exceeded the amount of adjusted gross income (or deficit), that item and the sum of business plus farm receipts were used as the stratifiers. For example, interest income and farm receipts was used as the stratifiers for a return with adjusted gross income (or deficit) of $45,000, interest income (largest specific income item) of $100,000 and farm receipts of $18,000.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 were computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44.

SAMPLING VARIABILITY

Estimates of frequencies and money amounts considered unreliable due to the small sample size on which they were based, are noted by an asterisk (*) to the left of the data item. (Double asterisks (**) in place of an estimate indicate that the information is being suppressed in order to avoid disclosure of information for any specific taxpayer.) A dash (-) in place of a frequency estimate indicates that no sample return had that characteristic.

The particular sample of returns used for a given year is one of a number of possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the sampling error among the estimates from the possible samples. The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. While CV's are not shown in this report for particular estimates, some upper limit CV's can be obtained from Figure E. These coefficients can only be applied to frequencies and are meant as a general guide.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. The needed standard deviation (error) of the estimate SE(X), is the product of the

*The sample was designed and monitored by Raymond Shadid of the Statistics of Income Sampling Section under the direction of Peter Clarke and Raymond Sansing.

Figure D.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1979 and 1980.

Description of sample strata limits	1979				1980			
	All returns		Business and farm[1]		All returns		Business and farm[1]	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	92,774,844	203,605	11,502,906	92,293	94,154,944	171,683	12,012,672	82,021
Nonbusiness and farm (Schedule F only), total	83,811,557	120,753	2,539,619	9,441	84,677,139	97,522	2,534,867	7,860
Form 1040A returns with adjusted gross income under $10,000	26,249,829	12,999	–	–	24,842,801	12,355	–	–
Adjusted gross income $200,000 or more with no tax after credits, no minimum tax, and no alternative minimum tax	43	43	6	6	87	84	12	12
Larger of adjusted gross income or largest specific income item and Farm receipts								
Under $10,000 — Under $20,000	10,945,092	7,819	584,289	457	10,246,857	6,553	471,224	337
$10,000 under $15,000 — Under $50,000 / Under $10,000 — $20,000 under $50,000	13,056,009	11,062	446,179	446	13,068,050	8,750	479,304	377
$15,000 under $20,000 — Under $100,000 / Under $15,000 — $50,000 under $100,000	10,183,958	10,469	422,255	524	9,936,513	7,734	392,814	346
$20,000 under $30,000 — Under $250,000 / Under $20,000 — $100,000 under $250,000	13,780,190	15,970	574,799	768	14,209,026	11,243	551,627	503
$30,000 under $50,000 — Under $500,000 / Under $30,000 — $250,000 under $500,000	7,699,177	14,058	352,638	734	9,803,181	10,299	445,046	507
$50,000 under $100,000 — Under $750,000 / Under $50,000 — $500,000 under $750,000	1,523,165	13,059	119,913	1,235	2,107,275	9,360	144,268	783
$100,000 under $200,000 — Under $1,000,000 / Under $100,000 — $750,000 under $1,000,000	294,743	10,502	27,921	1,131	362,536	8,166	36,316	1,061
$200,000 under $500,000 — Under $5,000,000 / Under $200,000 — $1,000,000 under $5,000,000	68,324	13,745	9,819	2,340	87,021	9,288	12,080	1,773
$500,000 and over — Any amount / Under $500,000 — $5,000,000 and over	11,027	11,027	1,800	1,800	13,792	13,690	2,176	2,161
Business (Schedules C and F, or C only), total	8,963,287	82,852	8,963,287	82,852	9,477,805	74,161	9,477,805	74,161
Adjusted gross income $200,000 or more with no tax after credits, no minimum tax, and no alternative minimum tax	27	27	27	27	56	49	56	49
Larger of adjusted gross income or largest specific income item and Business plus farm receipts								
Under $10,000 — Under $20,000	1,758,586	6,055	1,758,586	6,055	1,715,017	5,866	1,715,017	5,866
$10,000 under $15,000 — Under $50,000 / Under $10,000 — $20,000 under $50,000	1,466,995	6,161	1,466,995	6,161	1,436,869	5,666	1,436,869	5,666
$15,000 under $20,000 — Under $100,000 / Under $15,000 — $50,000 under $100,000	1,433,836	7,501	1,433,836	7,501	1,406,283	5,674	1,406,283	5,674
$20,000 under $30,000 — Under $250,000 / Under $20,000 — $100,000 under $250,000	2,101,418	11,508	2,101,418	11,508	2,193,308	9,137	2,193,308	9,137
$30,000 under $50,000 — Under $500,000 / Under $30,000 — $250,000 under $500,000	1,458,315	13,336	1,458,315	13,336	1,768,864	8,979	1,768,864	8,979
$50,000 under $100,000 — Under $750,000 / Under $50,000 — $500,000 under $750,000	556,138	10,783	556,138	10,783	713,481	9,351	713,481	9,351
$100,000 under $200,000 — Under $1,000,000 / Under $100,000 — $750,000 under $1,000,000	127,291	10,624	127,291	10,624	167,611	8,962	167,611	8,962
$200,000 under $500,000 — Under $5,000,000 / Under $200,000 — $1,000,000 under $5,000,000	52,803	8,979	52,803	8,979	65,768	10,130	65,768	10,130
$500,000 and over — Any amount / Under $500,000 — $5,000,000 and over	7,878	7,878	7,878	7,878	10,548	10,347	10,548	10,347

[1] The population of farm returns was estimated by applying appropriate weights to counts of returns in the sample which had farm data.

estimate, X, and its coefficient of variation, CV(X). For example, in Table 1 of this report, the 1979 estimated frequency, X, for wholesale trade industries is 314,727. From Figure E, column 3, the upper limit CV is about 6.0 percent, i.e., CV(X) = .06. The standard error of the estimate is

$$SE(X) = X \cdot CV(X)$$

$$= 314{,}727 \text{ returns} \times .06$$

$$= 18{,}884 \text{ returns}$$

The value obtained for SE(X) is subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval computed is

$$X - SE(X) \leq Y \leq X + SE(X)$$

with 68 percent confidence where Y is the population value estimated by X. For wholesale trade, the interval estimate is from 295,843 returns to 333,611 returns. A conclusion that the average number of wholesaler returns lies within an interval computed in this manner would be correct for approximately

Figure E.—Selected Upper Limits of Coefficient of Variation for Estimated Number of Returns, 1979 and 1980

Number of Returns				Coefficient of Variation (Percent)
Farm Industries[1]		Other Industries		
1979	1980	1979	1980	
(1)	(2)	(3)	(4)	(5)
2,400	3,100	1,400	800	90.0
3,100	3,900	1,800	1,000	80.0
4,000	5,000	2,300	1,300	70.0
4,600	5,900	2,700	1,500	65.0
5,400	6,900	3,200	1,800	60.0
6,500	8,200	3,800	2,100	55.0
7,800	9,900	4,500	2,600	50.0
9,700	12,200	5,600	3,200	45.0
12,300	15,500	7,100	4,000	40.0
16,000	20,200	9,300	5,300	35.0
21,800	27,500	12,600	7,200	30.0
31,400	39,600	18,200	10,300	25.0
49,000	61,800	28,400	16,100	20.0
67,900	85,500	39,300	22,300	17.0
87,200	109,000	50,500	28,700	15.0
136,200	171,700	78,900	44,800	12.0
196,100	247,200	113,600	64,500	10.0
242,100	305,200	140,200	79,600	9.0
306,400	386,300	177,500	100,800	8.0
400,200	504,500	231,800	131,600	7.0
544,800	686,700	315,500	179,200	6.0
784,500	988,700	454,400	257,800	5.0
1,225,800	1,545,000	710,000	403,100	4.0
2,179,100	2,746,300	1,262,200	716,100	3.0
[2]4,903,000	[2]6,179,300	2,839,900	1,611,300	2.0
[2]8,716,500	[2]10,985,300	5,048,700	2,864,500	1.5
[2]11,604,800	[3]	6,721,700	3,813,700	1.3
[3]	[3]	9,388,100	5,326,500	1.1
[3]	[3]	[3]	10,070,500	0.8

[1] Columns 1 and 2 should also be used for estimated numbers of returns not classified by industry (e.g., All returns, total).

[2] The farm estimates are actually less than these frequencies. To obtain upper limit CV's for estimated totals which include farms, these two columns must be used. This is because the farm returns were designated at the same sampling rates as returns which did not have either Schedule C or F attached.

[3] The estimated number of returns is greater than the total population.

two-thirds of all possible similarly selected samples. To obtain the interval estimate with 95 percent confidence, multiply the SE(X) value by 2. (The resulting interval for this example is from 276,959 to 352,495 returns.)

SOLE PROPRIETORSHIP IDENTIFICATION

The identification of a sole proprietorship from tax returns was not always precise. The taxpayer sometimes used Schedule C to report employee business expenses, partnership or other nonproprietorship activity, and conversely, sometimes used other parts of the return to report sole proprietorship activity. Generally, the taxpayer's Schedule C or F must have indicated economic activity undertaken for profit (whether or not profit was actually reported). For this reason, schedules filed by ministers and public officers were rejected during statistical processing. Also rejected were schedules reporting only trustee fees, director's fees, or royalties. On a joint return, if income and expenses from one business were divided between husband and wife on two schedules, the schedules were combined and processed as one. These adjustments were made during statistical processing whenever possible; however, not all cases were identifiable. This resulted in the incorrect inclusion of a small amount of nonproprietorship activity and the exclusion of some legitimate sole proprietorship activity. Similarly, taxpayer-misreporting affected the direct selling industry which included door-to-door selling and the selling of merchandise at parties in private homes.

In general, the sole proprietorship reporting unit was based on ownership of the "business" or "firm". Typically, taxpayers filed separate Schedules C (or F) if they were engaged in more than one business. (If the taxpayer owned more than one business in the same line of activity, a single Schedule C or F was sometimes filed, depending on how the proprietor kept his or her books of account.) Thus, an individual who owned both a bowling alley and a restaurant usually filed a separate Schedule C for each. Figure F illustrates the extent of these multiple schedule filings for Tax Years 1979 and 1980. For example, for Tax Year 1979, there were 1,985,755 retail trade businesses reported on Schedule C. The number of returns with at least one Schedule C reporting retail trade activity was 1,918,685. Not ascertainable from Figure F is the number of returns with multiple retail trade businesses or the number of returns with retail trade businesses which also had businesses in different industrial divisions.

Excluded from the statistics were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved on that category of return. For 1974, the most recent prior year for which these data were published, 33 thousand fiduciary income tax returns with sole proprietorship activity showed a gross profit (business receipts less cost of sales and operations) of $0.6 billion. See Statistics of Income—1974, Fiduciary Income Tax Returns.

Figure F.—Number of Businesses and Number of Returns by Industrial Division, 1979 and 1980

Industrial Division	1979		1980	
	Businesses	Returns	Businesses	Returns
All industrial divisions	12,329,982	*11,084,361	12,701,597	*11,406,161
Agriculture, forestry, and fishing	3,262,599	3,181,025	3,279,306	3,191,110
Mining	97,488	90,275	119,763	112,469
Construction	1,097,417	1,090,250	1,073,301	1,069,424
Manufacturing	235,526	234,158	296,216	293,138
Transportation, communication, electric, gas, and sanitary services	415,472	411,145	438,795	435,070
Wholesale trade	314,727	311,536	329,754	325,515
Retail trade	1,985,755	1,918,685	2,066,267	1,991,297
Wholesale and retail trade not allocable	154,238	153,304	131,063	127,374
Finance, insurance, and real estate	1,057,726	1,015,920	1,048,966	1,009,303
Services	3,654,001	3,520,319	3,842,790	3,691,669
Nature of business not allocable	55,033	54,845	75,376	74,561

*Detail exceeds total due to returns reporting multiple businesses.

Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics. In table 1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share " arrangement. In this arrangement, one person supplied the land and perhaps some operating capital, and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported a share of the receipts from the sale of the crop and, if such was the arrangement, a share of the expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted it with the rent schedule, Schedule E, of the individual income tax return. The inclusion of data from Forms 4835 in these statistics resulted in a complete picture of total farm activity. However, some double counting of the number of farms may have resulted due to their inclusion.

INDUSTRIAL CLASSIFICATION

Every business return or schedule in the sample was assigned to a single industry class, even though there may have been business activity from several different sources. The industry groups used were based on the 1972 Standard Industrial Classification Manual (SIC), authorized by the Regulatory and Statistical Analysis Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget.

Returns and schedules in the sample were examined during statistical processing, and each schedule was assigned a code classifying it by industry. The information considered was the description of the business activity and principal product or service provided by the taxpayer, the sources of the taxpayer's income, and the nature of the reported expenses.

The SIC industry groups were sometimes consolidated or modified because the information available from tax returns for determining business activity was limited or because every industry was not well represented in the statistical sample. Some industries are typically better represented by one legal form than another; for example, sole proprietorships and partnerships are more heavily involved than corporations in the trade and service industries. In contrast, the manufacturing industries are more heavily represented by the corporate entity. Most industry groups used in this report are equivalent to the two-, three-, or four-digit industry levels in the SIC system. However, a few groups represent a more detailed classification than the four-digit level (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). Section 5 of Statistics of Income—1978, Sole Proprietorship Returns provides a comparison of the SIC groupings and the Statistics of Income industries.

The Standard Industrial Classification Manual, describes an "establishment" (as) an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed. An "establishment" is not necessarily identical with the definition of a business (enterprise or company) used in this report which may consist of one or more "establishments." Often, however, the "business" unit coincided with the "establishment", especially in the case of smaller-size businesses. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors, each of whom filed a Schedule C (or F) covering that portion of the year that they owned the business. Other exceptions to the "establishment" or "business" concepts are best illustrated by the barber shop which was two different "businesses" (i.e., two self-employed barbers) in a single "establishment" and the self-employed taxicab driver who has a "business" but no "establishment" or fixed place of business. Among Government agencies using the "establishment" reporting unit concept are the Bureau of Labor Statistics (BLS) and the Bureau of the Census. In Employment and Earnings, January, 1981 (Vol. 28, No. 1), BLS reported establishments operated by self-employed individuals numbered 8,735,000 in 1980. About eighty-one percent of these, 7,097,000 establishments, were in nonagricultural industries. In Enterprise Statistics—1977, General Report on Industrial Organization, Census reported a total of 3,749,131 sole proprietorship businesses in the manufacturing, mining and quarrying, construction, distributive trade, and selected service industries. This compares with 6,513,632 businesses reported herein in the same industries for Tax Year 1979 and 6,778,051 businesses for Tax Year 1980. (Note: BLS and Census statistics were, however, only for proprietorships with employees.)

PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was being monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer incorrectly reported dividends on the interest received line of the Form 1040 return. If this error had been detected during statistical editing; the amount of dividends would have been entered into the proper field of the sample record layout.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous subsampling verification system. In addition, the Statistics of Income Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, each return record was subjected to numerous computer tests to check for inconsistencies.*

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

* Computer processing of the data was coordinated by Thomas B. Travis, Jr. of the Individual Statistics Branch under the direction of Barry Schorr.

Section 3

Tables*

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*Raymond Wolfe was responsible for review and analysis of the data contained in the tables. He was assisted by Victoria Pazulski, June Walters and Linda Thompson. Publication processing of the tables was done by Clementine Brittain of the Individual Statistics Branch.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry.

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	**12,329,982**	**487,807,384**	**24,170,602**	**9,903,005**	**13,629,184**	**42,366,149**	**60,758,789**	**8,330,818**	**408,773,035**	**15,435,186**	**7,524,184**	**7,414,195**	**34,664,364**	**80,277,325**
All nonfarm industries	**9,343,603**	**395,669,594**	**12,929,133**	**7,484,662**	**6,386,472**	**38,281,642**	**56,528,403**	**6,753,806**	**342,751,758**	**8,873,347**	**5,959,592**	**3,915,397**	**32,243,975**	**67,078,638**
Agriculture, forestry, and fishing	**3,262,599**	**98,568,112**	**11,756,794**	**2,543,391**	**7,419,483**	**5,055,952**	**5,225,460**	**1,743,375**	**71,429,443**	**6,869,904**	**1,661,159**	**3,591,423**	**3,256,340**	**14,633,895**
Farms, total	2,986,379	92,137,790	11,241,468	2,418,343	7,242,712	4,084,507	4,230,385	1,577,012	66,021,277	6,561,839	1,564,592	3,498,797	2,420,389	13,198,687
Field crop	1,337,958	36,924,075	5,309,980	1,279,725	3,139,959	1,589,898	4,674,401	888,851	28,577,729	3,464,898	912,524	1,647,561	1,038,575	7,593,046
Vegetable and melon	45,617	2,158,362	205,660	64,081	140,485	274,891	6,589	18,934	1,222,240	85,237	23,616	41,391	137,730	192,080
Fruit and tree nut	79,654	2,405,065	262,267	92,889	188,904	424,463	179,922	43,165	1,749,699	125,762	57,568	50,361	262,933	490,534
Horticultural specialty	15,060	301,639	30,146	12,626	20,701	60,784	—6,880	7,766	209,050	21,067	5,064	10,015	38,014	35,207
Beef cattle feedlots	2,850	1,028,466	19,979	4,026	30,162	11,477	—9,321	1,964	649,600	12,266	1,505	16,085	5,493	44,342
Beef cattle, except feedlots	661,086	23,595,014	2,230,868	447,476	1,768,532	679,092	—587,854	281,635	15,924,800	1,057,654	244,958	830,234	314,749	2,020,997
Hogs, sheep, and goats	241,994	6,841,245	813,508	140,493	523,110	170,772	—223,530	88,705	4,493,647	439,689	84,485	206,124	78,195	607,030
Dairy farms	174,331	11,342,153	1,550,645	222,217	914,410	612,958	1,077,772	129,017	8,637,176	1,096,717	162,124	540,685	434,412	1,457,768
Poultry and eggs	42,895	1,935,831	169,895	21,359	102,710	97,466	92,689	26,107	1,278,875	100,834	11,905	58,520	55,519	228,108
General livestock, except animal specialty	79,924	4,166,480	276,031	44,025	250,815	74,215	—231,593	23,399	2,363,290	109,105	17,932	71,416	29,378	206,174
Animal specialty	93,486	593,257	156,735	15,928	55,599	45,366	—377,816	14,169	274,965	22,287	3,214	5,053	15,788	66,133
Farms not allocable	211,524	846,202	215,753	73,497	107,324	43,126	—363,994	53,300	640,205	26,322	39,698	21,352	9,601	257,268
Farms, operators only, total	2,578,709	87,559,507	10,886,489	1,987,003	7,058,865	4,014,072	2,273,909	1,235,076	61,914,925	6,317,989	1,192,645	3,400,179	2,372,653	11,048,295
Field crop	1,004,929	33,216,370	5,051,554	923,651	2,998,773	1,551,046	2,918,606	599,957	25,102,611	3,266,763	597,112	1,564,292	1,010,525	5,735,822
Vegetable and melon	44,120	2,145,268	204,316	63,367	140,267	274,650	172	17,442	1,209,193	83,923	22,912	41,238	137,491	185,539
Fruit and tree nut	76,231	2,342,845	259,065	91,125	186,993	409,300	156,806	41,970	1,696,152	123,539	56,028	49,425	249,854	465,318
Horticultural specialty	13,435	288,603	23,257	12,328	19,652	60,784	—7,378	6,141	196,014	14,178	4,766	8,965	38,014	34,709
Beef cattle feedlots	2,850	1,028,466	19,979	4,026	30,162	11,477	—9,321	1,964	649,600	12,266	1,505	16,085	5,493	44,342
Beef cattle, except feedlots	649,536	23,383,658	2,214,601	437,080	1,759,991	674,752	—634,507	272,266	15,791,957	1,049,767	238,398	827,089	313,449	1,955,972
Hogs, sheep, and goats	236,529	6,674,778	808,765	128,396	522,292	169,922	—231,628	84,631	4,419,509	436,567	74,562	206,109	77,502	598,003
Dairy farms	172,382	11,276,528	1,539,375	217,914	906,067	611,207	1,070,144	127,396	8,596,756	1,090,668	158,515	539,732	434,267	1,446,118
Poultry and eggs	42,197	1,930,332	168,451	20,278	102,555	97,319	93,287	26,100	1,278,763	100,803	11,894	58,516	55,519	228,082
General livestock, except animal specialty	79,915	4,159,129	276,011	44,025	250,589	74,215	—231,792	23,390	2,355,939	109,085	17,932	71,190	29,378	205,975
Animal specialty	92,094	581,410	155,683	15,899	55,521	44,409	—383,496	12,821	263,682	21,423	3,192	4,976	14,942	60,119
Farms not allocable	164,491	532,119	165,431	28,913	86,004	34,992	—466,982	20,998	354,750	9,008	5,829	12,562	6,219	88,296
Farms, landlords only, total	407,670	4,578,283	354,979	431,340	183,847	70,435	1,956,477	341,936	4,106,351	243,849	371,947	98,618	47,736	2,150,392
Field crop	333,029	3,707,705	258,426	356,074	141,186	38,852	1,755,796	288,894	3,475,118	198,135	315,413	83,269	28,050	1,857,224
Vegetable and melon	1,497	13,094	1,344	714	*219	*240	6,417	1,492	13,048	1,314	704	*153	*240	6,540
Fruit and tree nut	3,423	62,221	3,202	1,764	1,911	15,163	23,117	1,195	53,548	2,223	1,540	*937	*13,079	25,216
Horticultural specialty	*1,625	*13,036	*6,889	*298	*1,050	—	*498	*1,625	*13,036	*6,889	*298	*1,050	—	*498
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	11,550	211,356	16,267	10,395	8,540	4,340	46,653	9,369	132,843	7,887	6,559	3,145	1,300	65,025
Hogs, sheep, and goats	5,465	166,467	4,744	12,097	*819	*850	8,098	*4,074	*74,138	*3,122	*9,923	*15	*693	*9,027
Dairy farms	1,949	65,624	11,270	4,304	*8,343	*1,751	7,628	1,621	40,420	6,049	*3,609	*953	*146	11,650
Poultry and eggs	*698	*5,499	*1,444	*1,082	*154	*147	*—598	*7	*111	*31	*11	*4	—	*26
General livestock, except animal specialty	*9	*7,351	*20	—	*226	—	*199	*9	*7,351	*20	—	*226	—	*199
Animal specialty	*1,392	*11,848	*1,051	*29	*78	*958	*5,680	*1,348	*11,284	*864	*21	*77	*846	*6,014
Farms not allocable	47,033	314,083	50,323	44,584	21,320	8,134	102,988	32,302	285,456	17,314	33,869	8,790	3,383	168,972
Agricultural services	199,260	4,763,859	342,733	102,649	139,119	768,768	642,875	119,435	4,014,064	208,575	81,359	76,502	665,348	972,755
Veterinary services	16,151	1,086,731	44,787	24,089	29,478	163,364	312,032	13,592	993,503	38,984	21,373	17,705	140,566	320,144
Livestock breeding	10,159	98,618	13,054	1,019	5,064	1,490	—22,272	2,293	81,064	2,264	415	1,280	*606	17,328
Animal services, except livestock breeding and veterinary	52,538	637,764	70,901	12,983	33,358	83,750	—74,521	19,385	468,330	21,742	7,413	12,442	63,407	88,127
Landscape and horticultural services	84,092	1,665,935	111,527	35,419	24,779	269,393	325,530	61,866	1,402,356	77,277	28,763	14,105	233,862	384,106
Other agricultural services	36,320	1,274,811	102,465	29,138	46,439	250,771	102,106	22,299	1,068,811	68,308	23,395	30,971	226,907	163,049
Forestry	11,823	185,170	15,817	5,026	5,454	22,715	16,488	5,332	136,120	7,160	2,895	973	14,510	40,369
Fishing, hunting, and trapping	65,137	1,481,294	156,775	17,373	32,198	179,962	335,711	41,596	1,257,983	92,331	12,314	15,151	156,093	422,085
Mining	**97,488**	**6,084,218**	**400,916**	**224,029**	**204,421**	**325,036**	**90,450**	**48,690**	**4,616,215**	**233,997**	**156,261**	**86,822**	**206,028**	**1,066,922**
Metal mining	4,702	27,750	3,546	783	793	1,887	—83,602	347	20,636	*747	*376	*210	*880	7,522
Coal mining	3,922	468,383	59,131	15,924	17,653	76,871	—30,142	1,124	268,152	25,297	7,127	4,659	32,168	24,482
Oil and gas extraction	85,735	5,319,929	316,742	198,817	178,147	207,215	218,532	45,894	4,124,206	195,257	142,851	78,186	145,535	1,004,033
Nonmetallic minerals, except fuels	3,129	268,157	21,498	8,504	7,828	39,062	—14,338	1,325	203,220	12,696	5,908	3,767	27,445	30,884

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction	**1,097,417**	**50,942,938**	**1,722,012**	**882,504**	**761,750**	**8,103,729**	**7,947,840**	**933,457**	**45,209,490**	**1,318,039**	**745,596**	**543,597**	**6,956,712**	**8,706,799**
General building contractors and operative builders	233,779	19,351,815	393,896	264,719	355,006	2,841,027	1,964,180	187,261	16,592,851	303,124	213,554	235,002	2,315,543	2,298,979
General building contractors	230,423	18,550,700	383,478	253,467	317,681	2,776,962	1,918,625	184,641	15,969,385	295,315	206,314	211,329	2,258,751	2,236,610
Operative builders	3,356	801,115	10,418	11,252	37,325	64,066	45,554	2,620	623,466	7,809	7,240	23,673	56,792	62,369
Heavy construction contractors	27,723	1,757,002	173,731	42,829	43,682	297,238	179,857	18,466	1,359,755	110,892	31,467	27,292	212,155	247,105
Highway and street construction	8,320	746,521	77,434	18,186	15,993	131,945	28,783	4,547	541,522	39,007	12,167	8,044	97,627	84,039
Heavy construction, except highway	19,403	1,010,481	96,297	24,643	27,690	165,293	151,073	13,919	818,234	71,885	19,300	19,248	114,528	183,066
Special trade contractors	787,396	28,185,647	1,105,463	543,146	337,221	4,759,095	5,530,334	687,479	25,858,996	874,384	479,793	262,268	4,259,610	5,856,319
Plumbing, heating, and air conditioning	74,984	4,686,585	126,909	100,267	43,550	741,304	616,109	60,277	4,119,776	100,849	84,350	33,225	624,789	684,102
Painting, paper hanging, and decorating	119,536	2,794,157	74,180	64,109	24,010	605,920	710,890	105,225	2,603,754	63,285	59,788	17,894	549,111	739,674
Electrical work	55,313	2,548,270	75,044	55,716	23,062	418,246	425,189	47,054	2,262,242	62,131	46,336	19,683	347,431	451,607
Masonry, stonework, tile setting, and plastering	91,803	4,171,934	93,382	68,473	20,351	920,570	841,443	84,533	4,028,924	84,363	66,485	18,790	876,855	856,583
Carpentering and flooring	239,736	4,662,074	123,078	54,495	47,570	592,575	1,403,776	222,931	4,405,071	108,166	49,535	39,700	548,434	1,452,304
Roofing and sheet metal work	42,743	1,786,865	46,759	27,402	15,660	308,056	343,421	38,358	1,661,490	38,437	24,633	11,277	274,990	357,382
Concrete work	22,327	1,361,767	52,819	28,924	14,513	272,659	184,901	18,821	1,227,629	44,533	24,477	12,730	230,483	193,911
Water well drilling	7,133	353,509	29,789	7,431	6,289	44,941	64,894	5,022	331,109	21,048	6,790	5,124	41,762	77,938
Miscellaneous special trade contractors	133,821	5,820,488	483,504	136,329	142,215	854,824	939,712	105,258	5,199,002	351,573	117,399	103,847	765,756	1,042,818
Contractors not allocable	48,519	1,648,474	48,921	31,810	25,841	206,370	273,470	40,251	1,397,887	29,639	20,783	19,034	169,404	304,395
Manufacturing	**235,526**	**12,928,527**	**702,296**	**314,644**	**226,781**	**2,240,025**	**1,512,431**	**151,128**	**10,941,164**	**493,909**	**256,495**	**146,422**	**1,848,716**	**1,890,474**
Food and kindred products	4,303	1,074,563	25,163	12,311	6,618	100,448	45,394	3,202	921,969	21,079	10,947	6,634	85,005	60,993
Textile mill products	2,274	129,509	3,705	4,117	*2,218	*21,189	29	1,216	49,075	*673	*598	*160	*4,668	5,556
Apparel and other textile products	10,413	580,550	9,704	25,065	3,987	213,174	59,686	8,441	486,158	8,159	23,574	2,360	174,386	72,005
Lumber and wood products, except furniture	66,559	3,611,004	278,475	76,969	88,065	540,143	381,102	46,611	3,041,265	210,564	63,846	58,899	435,606	465,147
Furniture and fixtures	5,896	355,561	11,423	8,073	3,776	62,911	44,553	3,454	345,464	10,238	7,956	3,361	61,266	48,501
Printing, publishing, and allied industries	53,484	2,806,322	147,929	78,742	38,140	528,518	357,997	34,257	2,432,029	92,212	64,297	25,994	431,645	439,815
Chemicals and allied products	1,344	184,887	5,463	3,164	2,648	19,765	14,616	1,025	161,347	*3,419	*2,525	*1,757	*16,739	22,117
Leather and leather products	*455	*7,891	*166	*220	*62	*1,906	*236	*243	*6,667	*57	*191	*16	*1,906	*477
Stone, clay, and glass products	15,059	479,930	23,481	13,109	8,432	58,170	17,097	5,587	320,784	11,518	8,677	3,350	41,298	43,540
Primary metal industries	1,405	138,747	4,400	2,530	*1,986	17,387	29,036	1,062	126,478	3,224	1,933	*1,375	14,038	29,936
Fabricated metal products	8,744	546,562	21,352	16,811	8,868	108,525	87,328	6,631	439,911	16,871	11,269	5,159	86,752	95,805
Machinery, except electrical	21,999	1,437,846	96,373	39,558	30,119	342,176	290,852	14,812	1,327,483	75,923	35,879	21,824	319,752	314,013
Electrical and electronic equipment	6,319	301,384	16,516	7,906	10,852	51,570	18,879	3,252	215,919	11,825	3,194	4,351	26,235	44,865
Transportation equipment	2,939	218,586	7,621	6,471	4,221	25,552	—4,623	1,435	147,838	3,257	5,892	1,664	20,290	19,820
Other manufacturing industries	31,119	925,986	42,052	15,883	13,812	126,332	155,945	17,963	815,038	21,372	13,822	7,310	113,006	204,745
Manufacturing not allocable	3,214	129,200	8,474	3,715	2,977	22,261	14,304	1,937	103,740	3,519	1,895	*2,207	*16,124	23,138
Transportation, communication, electric, gas, and sanitary services	**415,472**	**18,069,893**	**1,741,726**	**547,807**	**563,272**	**1,748,440**	**1,956,999**	**295,192**	**14,592,510**	**1,195,506**	**411,277**	**373,239**	**1,356,158**	**2,616,570**
Local and interurban passenger transit	50,892	941,666	73,172	29,519	18,324	156,523	176,324	40,345	815,261	59,977	24,230	15,495	133,135	200,701
Taxicabs	36,807	460,699	24,677	12,765	6,053	45,201	107,250	29,720	420,359	20,219	11,093	5,608	*42,072	119,064
Other passenger transportation	14,085	480,967	48,494	16,754	12,272	111,321	69,074	10,625	394,902	39,758	13,137	9,887	91,063	81,637
Trucking and warehousing	292,338	14,253,843	1,449,103	466,984	463,397	1,289,225	1,605,174	214,568	11,438,017	1,028,751	347,435	320,659	968,596	2,046,905
Trucking, local and long distance	290,321	14,031,550	1,438,298	463,410	456,305	1,270,085	1,590,121	213,230	11,272,945	1,023,159	344,868	316,189	954,221	2,025,444
Public warehousing and trucking terminals	2,017	222,293	10,805	3,574	7,093	19,139	15,052	1,338	165,072	5,592	2,566	4,470	14,374	21,461
Water transportation	8,572	262,575	50,873	3,621	26,627	16,395	20,277	3,231	195,718	13,435	2,162	6,288	13,153	74,717
Air transportation	7,676	204,225	38,436	3,516	16,607	8,675	—15,645	4,278	147,413	14,662	1,905	8,129	5,353	20,342
Transportation services	21,886	1,395,825	30,151	14,376	14,491	113,732	47,747	13,974	1,075,853	15,205	10,450	4,203	80,435	95,030
Passenger transportation arrangement	15,581	994,672	7,712	10,606	7,852	81,871	20,188	9,746	725,328	4,181	7,414	1,553	52,269	58,870
Freight transportation arrangement	1,387	95,209	3,614	1,324	1,507	*3,617	13,157	836	89,289	*1,175	*983	*141	*3,139	15,572
Other transportation services	4,918	305,945	18,825	2,446	5,133	28,243	14,402	3,392	261,236	9,849	2,053	2,510	25,027	20,588
Communication	5,159	174,076	27,962	6,328	4,220	42,856	12,368	3,522	162,013	10,766	3,839	2,062	40,262	41,088
Electric, gas, and water services	1,764	191,203	5,398	2,517	1,542	*14,608	12,205	1,537	188,345	4,874	2,485	*1,355	*14,580	12,346
Sanitary services	27,185	646,480	66,631	20,946	18,065	106,426	98,549	13,737	569,888	47,835	18,771	15,048	100,645	125,442

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade	**2,454,720**	**195,654,840**	**2,916,906**	**3,266,452**	**1,798,577**	**12,681,765**	**11,173,789**	**1,515,131**	**167,175,158**	**2,107,764**	**2,624,360**	**1,216,109**	**10,369,330**	**14,378,969**
Wholesale trade	314,727	43,800,602	526,608	392,628	301,604	1,573,101	3,194,048	236,768	38,180,874	416,877	338,815	220,226	1,355,176	3,604,376
Motor vehicles and automotive equipment	12,962	2,426,756	17,881	27,103	15,326	125,521	165,463	10,899	2,134,274	16,326	24,273	13,188	114,717	178,296
Lumber and construction materials	6,886	1,043,018	25,669	16,169	14,363	74,063	77,913	5,397	942,925	23,105	14,943	12,129	69,105	81,400
Electrical goods	11,316	898,875	15,959	12,462	7,664	62,796	118,528	7,413	781,649	10,381	8,881	4,834	56,888	132,412
Hardware, plumbing, and heating equipment	9,097	893,374	16,479	12,688	5,901	50,583	114,379	7,429	796,417	15,075	11,337	4,962	43,347	121,429
Farm machinery and equipment	7,822	2,337,563	22,721	20,204	25,606	113,277	94,629	5,842	1,976,042	17,553	17,477	20,160	98,310	115,631
Other machinery, equipment, and supplies	27,669	2,801,409	59,241	36,754	31,997	200,716	306,856	21,799	2,604,396	51,946	33,144	23,784	185,518	340,320
Other durable goods	55,920	4,886,861	78,817	35,780	46,655	183,661	552,287	39,193	4,476,690	61,184	30,635	36,077	170,357	611,109
Drugs, chemicals, and allied products	10,453	699,963	9,430	3,256	3,262	11,886	83,925	6,150	554,442	7,782	2,530	1,766	10,511	106,628
Apparel, piece goods, and notions	13,968	628,707	5,043	3,824	2,907	18,579	141,351	10,812	566,403	4,215	2,988	2,206	15,223	153,271
Groceries and related products	37,055	7,258,230	74,852	44,407	34,506	272,768	371,198	29,807	6,382,679	60,096	33,916	21,976	216,381	407,220
Farm-product raw materials	10,840	7,478,065	36,354	10,490	32,686	58,678	84,959	8,350	5,777,516	25,092	8,350	20,102	45,700	117,264
Alcoholic beverages	1,516	651,667	9,505	5,739	4,969	35,589	30,660	1,017	613,367	6,426	4,425	2,619	32,989	43,297
Other nondurable goods	54,911	9,537,110	118,346	145,872	64,009	295,671	454,045	38,743	8,533,942	89,455	130,424	46,312	237,286	564,263
Wholesalers not allocable	54,312	2,259,003	36,312	17,880	11,753	69,313	597,857	43,917	2,040,133	28,242	15,493	10,110	58,844	631,836
Retail trade	1,985,755	146,100,911	2,258,775	2,787,829	1,444,133	10,793,298	7,341,923	1,178,955	124,150,636	1,609,788	2,219,322	959,897	8,761,718	9,956,190
Building materials, paint, hardware, garden supply, and mobile home dealers	67,350	7,091,833	144,380	143,827	117,775	559,763	469,085	42,835	6,188,538	103,909	119,074	74,590	474,501	587,375
Lumber and other building materials dealers	12,524	2,048,862	40,048	47,871	24,044	186,457	128,277	9,836	1,812,828	32,883	41,781	14,508	154,497	149,265
Paint, glass, and wallpaper stores	8,879	773,093	13,279	15,492	7,638	101,573	62,328	6,591	698,500	11,276	14,609	6,622	90,140	71,479
Hardware stores	17,704	2,102,075	33,675	33,985	38,159	133,219	164,441	11,949	1,841,566	24,287	27,287	24,840	108,147	203,359
Retail nurseries and garden supply stores	21,765	1,102,750	30,919	23,136	10,776	101,840	68,156	10,267	945,534	21,061	18,255	6,878	89,493	96,365
Mobile home dealers	6,478	1,065,052	26,458	23,343	36,958	36,673	45,883	4,192	890,110	14,403	17,142	21,743	32,224	66,908
General merchandise stores	28,303	3,656,999	43,190	51,979	34,255	172,337	178,526	19,316	3,240,312	35,200	45,144	30,778	161,220	218,588
Variety stores	5,262	524,023	5,991	7,903	4,648	42,220	43,331	3,732	493,517	4,705	7,191	4,133	41,645	45,372
Other general merchandise stores	23,041	3,132,976	37,199	44,076	29,607	130,117	135,194	15,584	2,746,795	30,495	37,953	26,645	119,575	173,216
Food stores	173,284	27,096,966	323,978	370,114	188,907	1,543,207	1,011,956	123,309	23,071,907	241,881	304,945	127,101	1,271,630	1,255,361
Grocery stores	111,649	22,170,113	230,769	297,421	148,370	1,122,221	706,472	80,001	18,859,057	173,091	245,910	100,818	930,408	882,771
Meat and fish markets, including freezer provisioners	13,417	1,543,149	20,729	15,082	11,853	89,679	65,219	9,453	1,228,180	15,828	10,442	7,326	67,691	89,135
Fruit stores and vegetable markets	10,324	711,377	9,775	6,069	3,680	32,692	37,839	7,025	633,735	7,617	4,776	2,860	30,720	44,477
Candy, nut, and confectionery stores	5,873	297,965	5,054	4,417	1,421	12,535	14,054	4,378	269,401	4,025	4,015	*532	6,376	21,857
Dairy products stores	6,054	697,642	15,371	10,902	8,762	54,353	35,885	4,176	560,345	9,443	8,497	5,129	36,894	42,960
Retail bakeries	16,496	963,627	30,982	22,895	11,525	191,521	100,458	11,998	868,706	23,435	18,821	8,257	162,725	112,725
Miscellaneous food stores	9,471	713,095	11,298	13,328	3,297	40,205	52,028	6,278	652,483	8,442	12,483	2,178	36,814	61,438
Automotive dealers and service stations	219,067	48,886,939	385,454	676,351	314,395	2,471,511	1,935,242	161,261	42,912,515	308,377	574,988	219,689	2,134,969	2,275,699
Motor vehicle dealers - new car dealers (franchised)	5,449	3,268,869	14,248	21,873	53,816	144,510	35,272	3,343	2,488,998	9,659	15,953	36,020	109,167	52,958
Motor vehicle dealers - used cars only	42,493	5,549,975	36,961	48,210	61,324	175,974	119,968	25,726	3,865,653	23,493	30,177	33,369	119,092	211,291
Auto and home supply stores	31,210	3,490,307	60,874	68,388	41,092	303,592	225,961	21,609	3,001,808	46,788	58,533	29,297	239,891	273,141
Gasoline service stations	121,076	34,381,127	235,197	511,636	106,548	1,734,727	1,513,286	100,100	31,882,187	207,225	450,405	87,799	1,578,398	1,637,396
Boat dealers	5,933	573,042	11,572	7,899	20,337	41,144	7,905	2,187	372,084	7,323	5,405	10,941	28,606	28,398
Recreational vehicles	3,515	434,623	5,056	2,890	8,621	13,507	—955	2,620	365,317	3,633	2,190	5,183	10,313	11,921
Motorcycle dealers	3,073	558,029	4,586	7,891	10,683	36,474	17,153	2,405	510,973	4,052	6,852	8,966	31,881	23,102
Miscellaneous aircraft and automotive dealers	6,318	630,967	16,960	7,564	11,973	21,583	16,652	3,271	425,495	6,202	5,472	8,114	17,622	37,491
Apparel and accessory stores	71,199	4,652,161	71,715	102,513	61,984	462,961	349,570	45,152	3,826,327	45,466	77,181	38,497	347,924	511,793
Men's and boys' clothing and furnishings stores	3,844	443,410	3,576	6,454	2,977	39,480	64,717	3,387	430,339	3,477	5,947	2,673	38,072	65,460
Women's ready-to-wear stores	16,283	1,080,323	19,302	27,933	12,456	112,451	43,013	8,445	817,647	12,599	18,443	6,590	78,066	92,826
Women's accessory and specialty stores	6,635	213,294	3,528	4,980	3,383	30,853	10,683	4,060	154,669	*1,900	2,381	*1,362	*13,776	21,808
Children's and infant wear stores	4,489	322,567	5,192	7,000	6,258	29,329	18,840	2,283	244,281	3,135	5,442	3,347	23,452	26,108
Family clothing stores	13,689	855,366	19,334	22,795	14,172	72,511	27,797	7,161	618,897	6,762	16,990	6,795	42,129	77,756
Shoe stores	9,449	947,172	7,370	16,409	12,057	98,570	95,163	7,643	851,561	6,302	14,004	9,914	85,493	106,832
Furriers and fur shops	*1,074	*91,652	*408	*931	*538	*14,322	*16,712	*998	*84,300	*280	*760	*319	*13,726	*19,883
Apparel and accessory stores, not elsewhere classified	15,736	698,376	13,006	16,011	10,144	65,446	72,645	11,175	624,634	11,012	13,214	7,497	53,211	101,121

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Furniture and home furnishings stores	109,838	7,393,256	133,142	152,709	96,494	602,932	500,381	70,529	5,999,285	95,165	111,778	65,334	487,611	683,199
Furniture stores	24,736	2,054,253	34,959	38,969	22,926	151,056	[1]197,744	17,013	1,768,482	28,439	31,842	19,101	128,100	231,898
Floor covering stores	12,420	1,142,744	17,588	23,343	9,900	115,453	76,555	8,966	819,983	11,378	13,597	5,209	86,695	104,116
Drapery, curtain and upholstery stores	9,747	311,202	7,333	9,426	1,221	27,479	41,471	7,381	303,251	4,483	8,924	781	27,226	52,136
Home furnishings and equipment stores, except appliances	18,103	553,866	13,342	11,042	7,313	38,301	41,511	10,144	489,282	9,492	9,087	5,275	36,332	61,691
Household appliance stores	13,565	1,537,086	18,594	32,354	23,856	112,486	77,478	8,807	1,156,804	14,039	22,538	13,445	87,721	98,439
Radio and television stores	18,286	955,419	23,938	16,271	16,261	88,244	24,109	9,473	783,191	15,013	10,788	9,499	69,274	73,934
Music stores	12,981	838,686	17,388	21,305	15,017	69,913	41,513	8,745	678,292	12,321	15,002	12,023	52,263	60,984
Eating and drinking places	241,882	18,024,491	565,593	761,228	312,257	3,124,912	1,016,699	161,941	14,414,429	395,476	570,198	194,132	2,333,042	1,485,457
Eating places	173,660	13,911,924	433,552	543,030	238,271	2,601,612	808,125	117,424	11,203,145	306,729	410,903	148,981	1,946,342	1,151,542
Drinking places	68,222	4,112,566	132,041	218,198	73,986	523,301	208,574	44,517	3,211,284	88,747	159,295	45,150	386,700	333,915
Miscellaneous retail stores	1,041,012	28,106,378	557,438	506,957	303,261	1,793,667	1,757,265	533,929	23,506,392	367,519	400,780	202,728	1,505,555	2,762,898
Drug stores and proprietory stores	17,838	2,875,444	33,387	45,459	21,223	294,488	257,710	13,895	2,748,470	28,084	42,777	19,327	282,758	282,716
Liquor stores	25,695	4,753,828	49,241	101,347	38,695	196,864	208,507	19,295	3,983,750	41,711	75,372	27,482	163,880	239,021
Used merchandise stores	76,487	1,976,438	54,797	35,998	43,134	119,759	126,439	38,841	1,559,333	33,727	27,574	31,998	99,856	221,193
Sporting goods and bicycle shops	43,771	2,167,830	34,480	42,301	33,387	150,691	167,944	24,381	1,818,027	24,545	34,276	20,919	120,322	205,799
Book stores	14,168	933,412	16,238	18,909	10,691	70,099	30,802	7,257	665,406	7,481	12,681	3,504	54,048	64,201
Stationery stores	5,000	462,877	10,392	7,561	4,279	31,555	41,544	4,096	406,523	8,762	6,278	3,069	27,619	43,268
Jewelry stores	31,674	1,723,674	27,639	31,709	22,167	118,190	240,808	20,110	1,637,312	22,804	29,909	19,389	113,422	276,009
Hobby, toy, and game shops	14,792	259,289	7,518	5,711	5,666	18,147	—551	6,341	162,909	3,099	3,388	3,579	9,537	21,087
Camera and photographic supply stores	803	70,687	1,015	1,250	*515	5,378	1,123	92	56,546	*461	*789	*401	*4,080	3,369
Gift, novelty, and souvenir shops	39,210	1,255,248	28,223	33,226	16,815	103,731	74,391	20,326	1,066,451	18,104	25,825	11,115	85,143	138,641
Luggage and leather goods stores	2,526	119,322	1,650	2,050	743	*11,503	20,885	1,780	110,747	654	2,007	*683	*11,503	22,028
Sewing, needlework, and piece goods stores	14,909	399,400	6,531	12,210	5,559	30,282	12,339	8,659	291,416	2,863	7,751	1,146	19,096	38,773
Mail order houses	16,191	435,687	6,103	4,665	3,944	42,229	59,782	8,005	400,899	4,731	4,144	2,516	36,204	76,044
Merchandising machine operators	20,242	707,571	65,842	20,346	7,303	34,564	39,917	9,109	633,018	48,441	17,731	5,880	32,710	64,108
Direct selling organizations	599,008	3,625,387	78,793	29,990	30,948	73,789	107,180	278,922	2,493,467	39,976	17,359	14,988	45,881	525,673
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	7,063	194,691	9,871	4,919	3,615	9,722	14,154	3,583	178,476	5,445	4,351	1,741	7,498	26,104
Fuel oil dealers	3,294	843,962	8,897	8,725	3,482	34,294	41,999	2,698	742,837	7,548	7,853	2,655	31,260	44,249
Liquified petroleum gas (bottled) dealers	1,212	119,556	2,182	2,059	954	6,584	10,713	1,173	100,147	1,194	1,639	298	*4,553	11,375
Florists	33,344	1,464,117	40,923	45,820	17,724	201,684	65,978	18,902	1,200,009	22,504	37,555	9,266	162,621	128,185
Cigar stores and stands	4,270	470,991	10,574	13,825	7,324	25,014	2,090	2,816	292,920	5,271	9,296	*4,450	*15,791	14,465
News dealers and newsstands	7,143	497,075	5,806	4,422	2,234	29,126	37,176	5,558	489,050	5,609	4,405	2,232	29,126	39,055
Other miscellaneous retail stores	62,372	2,749,891	57,338	34,455	22,860	185,973	196,337	38,090	2,468,676	34,506	27,821	16,090	148,649	277,534
Retail trade not allocable	33,820	1,191,888	33,885	22,151	14,806	62,007	123,200	20,683	990,933	16,796	15,234	7,049	45,267	175,820
Wholesale and retail trade not allocable	154,238	5,753,327	131,523	85,994	52,840	315,366	637,818	99,408	4,843,648	81,100	66,224	35,985	252,436	818,403
Finance, insurance, and real estate	**1,057,726**	**21,156,800**	**869,139**	**342,445**	**993,055**	**996,622**	**7,072,331**	**775,168**	**18,301,632**	**514,592**	**201,495**	**406,235**	**818,239**	**8,185,727**
Finance	34,710	2,030,305	40,168	13,074	82,866	34,503	333,751	24,441	1,422,764	21,887	9,836	29,831	21,283	491,271
Banking and miscellaneous finance	2,823	194,098	1,543	554	6,198	2,651	32,741	2,548	191,089	1,056	544	2,351	2,593	43,257
Credit agencies other than banks	4,356	131,493	3,057	1,269	17,728	7,138	34,082	2,937	98,576	1,325	570	12,003	2,827	56,618
Security and commodity brokers and services	27,531	1,704,714	35,568	11,250	58,940	24,714	266,927	18,956	1,133,099	19,506	8,722	15,477	15,863	391,396
Security brokers and dealers, except underwriting syndicates	15,155	774,510	14,083	7,749	27,855	8,508	169,430	10,859	572,563	9,758	6,897	11,668	6,583	225,843
Commodity contracts brokers, exchanges, and services	12,376	930,203	21,485	3,502	31,085	16,206	97,497	8,097	560,535	9,748	1,825	3,809	9,280	165,553
Insurance agents, brokers, and service	217,533	5,800,652	134,440	60,352	66,283	548,141	2,416,684	177,381	5,557,220	110,350	55,355	57,143	520,852	2,579,779
Real estate	805,483	13,325,842	694,530	269,019	843,906	413,978	4,321,897	573,346	11,321,648	382,356	136,303	319,261	276,104	5,114,676
Operators and lessors of buildings	25,032	1,065,566	200,425	79,372	290,208	62,724	—27,991	10,612	568,818	68,230	38,037	88,776	44,144	109,902
Lessors, other than buildings	53,283	226,656	52,501	32,604	62,205	7,834	—23,290	21,339	142,223	11,662	10,841	8,128	1,165	74,699
Real estate agents, brokers, and managers	702,275	10,799,435	409,550	135,918	376,689	284,612	4,186,304	523,201	9,668,850	283,116	76,083	167,240	199,576	4,650,563
Title abstract companies	2,151	45,277	794	*678	*576	*2,570	25,760	2,151	45,277	794	*678	*576	*2,570	25,760
Subdividers and developers, except cemeteries	10,088	864,377	21,193	15,558	98,330	33,913	37,718	6,884	594,805	9,874	6,760	42,114	8,081	114,116
Cemetery subdividers and developers	575	8,843	*458	*473	*514	*9	—296	*412	*8,558	*75	*95	*285	—	*3,321
Combined real estate, insurance, loans, law offices	12,079	315,688	9,610	4,417	15,384	22,316	123,690	8,747	293,116	8,606	3,811	12,143	20,567	136,313

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services	**3,654,001**	**83,289,968**	**4,017,261**	**1,757,174**	**1,633,191**	**11,132,523**	**25,531,243**	**2,826,461**	**75,507,960**	**2,669,421**	**1,445,962**	**1,037,703**	**9,778,126**	**28,511,320**
Hotels and other lodging places	69,170	2,895,113	380,501	172,416	338,020	369,232	87,041	34,547	1,882,902	177,188	93,948	159,236	203,699	339,319
Hotels	4,416	362,230	34,196	22,975	40,724	79,678	3,851	2,516	223,519	17,607	12,828	21,821	34,413	36,947
Motels, motor hotels, and tourist courts	34,259	1,843,359	250,102	114,811	234,172	255,621	47,261	14,968	1,136,692	108,247	58,355	102,214	146,480	199,067
Rooming and boarding houses	9,739	107,435	9,697	5,754	5,956	7,143	16,198	7,678	97,346	6,713	4,622	3,616	6,589	23,891
Sporting and recreational camps	6,169	191,655	24,385	6,718	13,807	7,310	—17,542	**	**	**	**	**	**	**
Trailering parks and camp sites	14,566	389,065	61,946	22,080	43,211	19,212	37,996	7,611	316,493	38,677	17,221	28,406	14,785	69,212
Organizational hotels and lodging houses, on a membership basis	*21	*1,369	*175	*78	*150	*268	*—723	**	**	**	**	**	**	**
Personal services	718,527	10,000,981	520,089	262,745	165,771	1,872,708	2,421,731	589,514	9,090,341	399,687	226,360	127,183	1,636,201	2,693,750
Coin-operated laundries and dry cleaning	28,522	698,348	95,839	18,417	25,383	63,745	24,261	16,532	541,267	59,600	13,715	15,583	48,702	77,584
Other laundry, cleaning, and garment services	57,141	1,930,747	120,312	52,074	37,993	419,943	340,495	45,016	1,757,457	104,460	44,106	32,091	360,873	371,211
Photographic studios, portrait	56,590	937,673	59,537	17,842	11,446	103,510	155,602	29,420	847,455	40,432	15,528	10,053	101,140	213,394
Beauty shops	237,833	3,475,334	112,391	104,867	32,299	940,799	903,170	201,157	3,181,092	90,149	92,805	24,389	824,297	965,842
Barber shops	71,932	731,117	14,882	14,601	4,650	76,212	401,514	67,369	716,383	14,065	13,467	4,563	71,647	406,125
Shoe repair and hat cleaning shops	11,763	278,608	7,264	7,346	2,649	45,018	78,164	9,967	252,991	4,976	6,536	2,212	35,797	80,635
Funeral service and crematories	13,107	916,508	51,631	26,152	24,607	82,651	207,837	11,798	885,306	46,274	24,878	21,699	78,203	220,515
Miscellaneous personal services	241,639	1,032,646	58,234	21,445	26,745	140,831	310,686	208,255	908,391	39,730	15,325	16,593	115,543	358,444
Business services	817,002	14,158,263	801,168	225,930	309,580	1,506,460	4,204,731	635,530	12,587,226	467,041	178,273	165,277	1,289,651	4,880,669
Advertising	33,545	1,292,366	28,102	13,984	9,512	87,496	173,252	22,144	1,092,742	22,696	10,359	6,101	66,984	212,026
Services to buildings	137,741	1,688,596	65,851	34,265	18,693	325,908	559,915	120,208	1,563,987	52,462	31,207	15,382	285,107	603,536
Computer and data processing services	22,451	417,626	35,749	3,308	8,123	31,166	184,250	17,618	396,867	12,574	2,868	3,804	30,733	207,070
Management and public relations	258,435	4,100,117	114,644	29,093	73,514	179,622	1,870,746	202,245	3,786,077	78,973	21,412	36,018	138,898	2,078,509
Equipment rental and leasing	38,368	1,517,459	369,926	46,518	129,401	174,074	—1,042	18,331	1,105,925	168,201	29,818	54,974	127,678	190,327
Other business services	326,462	5,142,099	186,896	98,763	70,336	708,193	1,417,611	254,984	4,641,627	132,135	82,609	48,999	640,251	1,589,201
Automobile repair and services	205,092	8,813,203	378,711	224,305	174,411	1,201,477	1,064,700	150,317	7,560,096	257,815	186,123	112,261	1,013,903	1,272,009
Automotive rentals, without drivers	12,590	380,743	102,065	15,942	36,070	13,439	9,493	6,239	254,040	51,337	8,167	17,087	8,830	48,701
Automobile parking	1,776	87,358	874	3,654	921	13,535	13,302	1,753	84,901	419	3,452	*9	13,374	15,805
Automotive top and body repair shops	44,047	1,881,398	53,452	49,355	21,233	344,532	224,033	34,354	1,676,592	43,046	43,996	17,277	294,687	271,425
General automotive repair shops	106,731	4,576,484	151,152	106,285	76,674	576,822	572,128	78,487	3,936,717	114,855	89,746	54,295	470,195	658,528
Other automotive repair shops	18,262	1,197,217	23,630	29,035	9,711	175,441	172,448	15,423	1,088,319	21,384	27,120	9,357	167,621	180,767
Automotive services, except repair	21,686	690,003	47,537	20,034	29,802	77,708	73,296	14,061	519,529	26,774	13,643	14,237	59,195	96,783
Miscellaneous repair services	257,404	4,977,842	221,231	95,998	76,708	597,462	964,547	185,459	4,387,020	157,136	81,007	59,822	512,949	1,094,659
Radio and TV repair shops	33,491	593,767	28,511	14,582	6,439	58,793	101,009	22,646	546,424	20,564	12,287	5,787	57,428	125,885
Electrical repair shops, except radio and TV	33,735	854,345	29,061	16,879	15,375	82,142	170,928	25,679	786,781	22,676	15,033	12,048	75,309	187,632
Reupholstery and furniture repair	37,992	539,030	21,262	9,119	6,770	69,991	102,056	27,728	420,720	14,293	6,897	5,372	42,274	118,413
Other miscellaneous repair shops	152,186	2,990,700	142,396	55,418	48,123	386,537	590,553	109,406	2,633,095	99,603	46,790	36,615	337,938	662,730
Motion pictures	10,321	477,817	33,309	9,986	6,617	29,887	20,777	6,330	435,563	10,113	8,738	2,631	27,487	67,955
Motion picture production, distribution, and services	7,394	287,067	26,411	3,519	2,950	18,223	4,778	4,481	266,856	6,485	3,287	1,198	17,040	45,368
Motion picture theaters	2,927	190,750	6,899	6,467	3,667	11,665	15,999	1,849	168,708	3,628	5,452	*1,433	10,447	22,587
Amusement and recreation services, except motion pictures	282,311	3,812,276	375,003	81,119	82,359	382,360	161,801	152,970	2,898,891	134,990	49,477	29,207	265,977	862,565
Producers, orchestras, and entertainers	127,760	1,287,923	73,194	20,246	8,953	95,871	340,706	86,128	1,136,705	39,186	10,495	4,216	79,435	478,644
Billiard and pool establishments	4,024	71,309	5,001	1,955	*582	*1,846	11,411	1,798	47,406	*1,261	*1,552	*205	*1,695	15,180
Bowling alleys	2,113	135,142	19,339	6,908	14,894	20,772	1,516	1,330	102,079	12,401	3,819	8,600	*12,922	12,990
Professional sports clubs and promoters	2,820	18,182	919	*116	*351	*539	—2,106	1,109	11,160	*69	*48	*54	*198	1,455
Racing, including track operation	61,248	808,461	145,207	15,233	14,131	97,814	—292,789	16,391	453,079	20,548	8,324	3,189	58,836	102,198
Other amusement and recreation services	84,346	1,491,258	131,344	36,660	43,449	165,517	103,063	46,214	1,148,461	61,525	25,239	12,943	112,892	252,099
Medical and health services	421,280	22,012,395	681,579	395,150	277,319	3,046,062	10,334,944	383,285	21,486,218	624,660	372,245	245,409	2,904,341	10,494,345
Offices of physicians	156,153	10,058,465	267,179	148,679	70,815	1,131,401	5,567,680	141,650	9,876,816	248,044	143,961	65,584	1,099,256	5,633,169
Offices of dentists	84,926	6,783,980	225,673	135,885	97,089	1,129,655	2,841,575	80,120	6,718,068	214,832	132,614	92,686	1,107,500	2,864,194
Offices of osteopathic physicians	2,511	174,511	4,840	3,046	1,337	22,191	89,857	2,362	173,783	4,736	3,004	1,297	21,967	90,523
Offices of chiropractors	19,721	934,728	45,809	15,796	33,987	79,525	381,581	17,217	902,933	40,423	14,869	28,892	75,732	391,096
Offices of optometrists	13,709	1,037,457	32,253	16,603	16,718	101,036	330,599	12,486	1,013,193	29,118	16,274	15,422	97,541	336,554

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services—Continued														
Registered and practical nurses	47,631	294,216	2,881	996	446	*2,213	231,010	46,465	292,744	1,970	940	386	*2,213	233,702
Nursing and personal care facilities	17,581	909,729	42,289	46,513	38,889	319,599	100,982	14,671	770,438	33,288	37,032	27,396	265,544	119,794
Hospitals	400	127,904	4,650	5,479	*1,076	54,192	11,295	*395	*97,544	*3,969	*3,831	*591	*38,836	*12,646
Medical laboratories	1,734	33,599	2,640	492	*1,144	5,552	10,098	1,225	32,477	524	*364	*312	*5,464	15,278
Dental laboratories	9,697	380,732	15,015	6,436	4,348	76,368	130,113	8,992	377,324	14,609	6,380	4,348	75,851	131,098
Other medical and health services	67,217	1,277,074	38,349	15,225	11,470	124,328	640,155	57,702	1,230,897	33,146	12,977	8,495	114,435	666,290
Legal services	172,224	6,297,713	175,790	105,110	59,533	794,169	2,914,442	147,424	6,044,282	154,852	90,629	41,449	718,504	3,017,427
Educational services	150,237	1,318,587	71,932	37,414	25,978	133,903	279,708	120,356	1,162,840	46,684	32,468	19,615	92,731	334,987
Engineering and architectural services	86,733	2,510,130	136,549	51,326	29,131	472,387	771,048	67,389	2,359,136	60,872	43,818	19,148	428,065	889,846
Accounting, auditing, and bookkeeping services	176,442	2,600,349	98,053	48,428	41,767	453,453	1,180,989	158,709	2,551,276	86,172	45,534	35,289	443,383	1,202,357
Certified public accountants	34,080	1,210,377	42,230	24,888	21,751	239,041	546,449	31,163	1,203,258	40,436	24,746	20,477	237,514	551,412
Other accounting, auditing, and bookkeeping services	142,362	1,389,972	55,824	23,540	20,016	214,412	634,540	127,546	1,348,018	45,737	20,789	14,812	205,869	650,945
Other services	287,258	3,415,299	143,345	47,246	45,997	272,963	1,124,783	194,631	3,062,169	92,210	37,341	21,174	241,235	1,361,431
Nature of business not allocable	**55,033**	**1,112,087**	**43,552**	**24,559**	**26,654**	**82,058**	**248,246**	**42,216**	**999,462**	**32,053**	**21,579**	**12,644**	**74,715**	**286,649**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing											
			Total	Farms										
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with and without net income															
Number of businesses	12,329,982	9,343,603	3,262,599	2,986,379	1,337,958	45,617	79,654	2,850	661,086	241,994	174,331	42,895	79,924	93,486	226,584
Business receipts, total	487,807,384	395,669,594	98,568,112	92,137,790	36,924,075	2,158,362	2,405,065	1,028,466	23,595,014	6,841,245	11,342,153	1,935,831	4,166,480	593,257	1,147,841
Income from sales and operations	484,635,406	392,497,616	98,469,123	92,137,790	36,924,075	2,158,362	2,405,065	1,028,466	23,595,014	6,841,245	11,342,153	1,935,831	4,166,480	593,257	1,147,841
Other business income	3,171,978	3,171,978	98,990	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	427,048,596	339,141,191	93,342,653	87,907,404	32,249,674	2,151,773	2,225,143	1,037,787	24,182,868	7,064,775	10,264,380	1,843,143	4,398,073	971,073	1,518,714
Cost of sales and operations, total	229,441,138	202,498,637	28,669,709	26,942,501	5,404,112	782,389	868,329	724,910	11,536,620	1,575,129	1,728,553	729,071	2,665,897	394,302	533,190
Inventory, beginning-of-year	20,979,567	19,201,332	1,883,587	1,778,235	253,680	*4,032	60,643	44,374	1,167,060	71,367	9,649	*5,590	14,756	26,071	121,014
Purchases	178,073,199	161,798,251	17,291,803	16,274,947	1,197,291	244,555	80,531	703,260	9,755,244	1,025,946	210,548	313,474	2,436,270	115,616	192,211
Cost of labor	15,027,579	10,943,072	4,411,714	4,084,507	1,589,898	274,891	424,463	11,477	679,092	170,772	612,958	97,466	74,215	45,366	103,910
Jobs credit	5,652	—	5,652	5,652	2,771	*15	*188	*8	1,235	—	—	*34	*650	*149	*601
Win credit	*1,525	—	*1,525	*1,525	*1,268	—	—	—	—	—	—	—	—	*257	—
Materials and supplies	15,082,958	13,230,280	2,066,501	1,852,678	699,275	67,382	93,262	1,895	383,928	148,651	292,202	43,153	40,259	31,618	51,053
Other costs	24,359,459	19,250,838	5,307,734	5,108,621	1,949,459	195,569	266,258	41,151	982,408	241,587	614,231	276,922	147,933	203,654	189,449
Less: inventory, end-of-year	24,074,447	21,925,135	2,284,454	2,149,312	281,452	*4,025	56,640	77,239	1,429,878	83,194	11,034	*7,500	46,887	27,618	123,846
Advertising	2,901,263	2,901,263	31,599	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	85,723	82,384	5,049	3,339	374	*46	132	*5	75	*1	*1,484	*(1)	*4	*1,168	*47
Bad debts from sales or services	562,166	562,166	11,851	—	—	—	—	—	—	—	—	—	—	—	—
Bank charges	157,555	157,555	3,100	—	—	—	—	—	—	—	—	—	—	—	—
Car and truck expenses	11,442,680	11,442,680	260,733	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,744,999	3,744,999	39,620	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	765,384	757,279	8,969	8,105	5,183	*120	*195	*32	701	*471	*349	—	*51	*91	*913
Depreciation	24,170,602	12,929,133	11,756,794	11,241,468	5,309,980	205,660	262,267	19,979	2,230,868	813,508	1,550,645	169,895	276,031	156,735	245,900
Dues and publications	893,030	893,030	13,574	—	—	—	—	—	—	—	—	—	—	—	—
Employee benefit programs	342,055	332,894	13,184	9,161	1,640	501	194	*25	1,984	585	3,783	*147	54	76	173
Freight	1,229,203	625,274	629,142	603,928	133,596	32,777	10,871	5,176	138,642	28,407	213,199	10,147	19,415	6,303	5,396
Insurance	7,445,590	5,861,950	1,757,465	1,583,640	798,351	53,293	51,819	2,334	283,615	107,372	170,527	28,693	35,791	20,563	31,281
Interest on business indebtedness	13,629,184	6,386,472	7,419,483	7,242,712	3,139,959	140,485	188,904	30,162	1,768,532	523,110	914,410	102,710	250,815	55,599	128,025
Laundry and cleaning	479,442	479,442	4,824	—	—	—	—	—	—	—	—	—	—	—	—
Legal and professional services	2,484,039	2,484,039	42,675	—	—	—	—	—	—	—	—	—	—	—	—
Office supplies	1,630,368	1,630,368	21,428	—	—	—	—	—	—	—	—	—	—	—	—
Pension and profit-sharing plans	140,976	135,952	7,685	5,025	1,818	*13	403	*41	421	*317	1,572	*63	*165	*128	*84
Postage	456,720	456,720	2,939	—	—	—	—	—	—	—	—	—	—	—	—
Rent on business property	12,706,453	8,885,890	3,936,573	3,820,563	2,112,078	97,440	79,993	8,135	812,365	223,046	278,211	34,961	97,390	13,782	63,162
Repairs	9,449,919	4,769,757	4,928,611	4,680,163	2,269,719	121,197	117,787	7,488	961,215	301,457	615,204	53,722	102,436	38,493	91,446
Salaries and wages	27,338,570	27,338,570	644,238	—	—	—	—	—	—	—	—	—	—	—	—
Jobs credit	71,193	71,193	*1,585	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	9,685	9,685	—	—	—	—	—	—	—	—	—	—	—	—	—
Supplies	3,863,168	3,863,168	158,458	—	—	—	—	—	—	—	—	—	—	—	—
Taxes	9,903,005	7,484,662	2,543,391	2,418,343	1,279,725	64,081	92,889	4,026	447,476	140,493	222,217	21,359	44,025	15,928	86,123
Telephone	3,064,648	3,064,648	43,522	—	—	—	—	—	—	—	—	—	—	—	—
Travel and entertainment	3,242,449	3,242,449	44,361	—	—	—	—	—	—	—	—	—	—	—	—
Utilities	5,885,773	4,502,560	1,443,358	1,383,213	535,328	47,863	53,727	4,279	247,893	115,748	222,962	62,878	32,978	23,916	35,640
Other business deductions	49,673,370	21,708,126	28,901,902	27,965,244	11,257,811	605,907	497,633	231,193	5,752,461	3,235,131	4,341,265	629,496	873,021	243,991	297,335
Net income (less deficit)	60,758,789	56,528,403	5,225,460	4,230,385	4,674,401	6,589	179,922	- 9,321	- 587,854	- 223,530	1,077,772	92,689	- 231,593	- 377,816	- 370,873
Net income	80,277,325	67,078,638	14,633,895	13,198,687	7,593,046	192,080	490,534	44,342	2,020,997	607,030	1,457,768	228,108	206,174	66,133	292,475
Deficit	19,518,536	10,550,235	9,408,436	8,968,301	2,918,645	185,491	310,612	53,663	2,608,851	830,560	379,996	135,419	437,767	443,948	663,349

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with and without net income														
Number of businesses	10,159	52,538	84,092	129,431	97,488	85,735	11,753	1,097,417	261,502	787,396	74,984	119,536	55,313	91,803
Business receipts, total	98,618	637,764	1,665,935	4,028,006	6,084,218	5,319,929	764,290	50,942,938	21,108,817	28,185,647	4,686,585	2,794,157	2,548,270	4,171,934
Income from sales and operations	97,679	615,109	1,662,922	3,955,622	5,943,134	5,193,972	749,162	50,686,613	20,933,285	28,107,219	4,665,894	2,783,385	2,545,827	4,167,729
Other business income	939	22,655	3,012	72,384	141,084	125,957	15,128	256,325	175,532	78,429	20,691	10,771	2,443	4,205
Business deductions, total	120,889	712,285	1,340,405	3,261,669	5,993,769	5,101,397	892,372	42,995,098	18,964,780	22,655,313	4,070,476	2,083,267	2,123,081	3,330,491
Cost of sales and operations, total	44,039	149,319	511,671	1,022,180	1,358,454	1,089,883	268,571	26,538,358	13,237,223	12,552,974	2,681,404	951,337	1,350,453	2,086,077
Inventory, beginning-of-year	9,595	19,342	29,462	46,953	23,329	19,387	3,942	1,285,106	871,401	350,145	141,075	7,810	85,688	11,701
Purchases	44,410	101,768	256,819	613,859	482,155	413,797	68,358	8,993,010	3,322,896	5,390,113	1,677,119	225,100	798,052	525,087
Cost of labor	*485	13,187	121,751	191,783	110,042	49,225	60,818	4,370,145	1,836,189	2,428,418	357,189	329,327	196,737	549,275
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	1,479	8,510	93,786	110,048	73,306	48,543	24,763	7,688,044	3,974,952	3,432,202	547,325	289,534	269,332	765,715
Other costs	*181	24,825	44,138	129,968	712,080	596,602	115,477	5,638,395	4,175,256	1,354,865	134,374	112,685	93,303	246,634
Less: Inventory, end-of-year	12,112	18,314	34,284	70,432	42,458	37,671	4,787	1,436,342	943,471	402,770	175,678	13,119	92,659	12,335
Advertising	2,579	10,341	11,572	7,106	4,319	3,682	637	156,146	51,587	100,344	22,601	14,455	9,261	8,529
Amortization	*1	—	*858	*851	2,097	1,883	214	3,533	1,893	1,619	*1,063	*280	*1	*202
Bad debts from sales or services	*27	196	554	11,075	2,865	1,577	1,287	50,741	11,824	38,209	8,172	4,242	5,406	2,851
Bank charges	*53	662	1,103	1,282	291	174	117	18,765	5,900	12,355	1,969	1,047	970	991
Car and truck expenses	9,739	35,263	110,066	105,665	71,058	62,035	9,023	1,908,534	497,710	1,340,963	172,838	167,631	95,587	169,555
Commissions	358	4,772	5,440	29,050	19,622	15,892	3,730	225,440	111,664	105,038	11,204	28,672	1,152	15,133
Depletion		*44	*203	616	690,707	677,653	13,054	3,719	245	3,183	*23	*261	—	—
Depreciation	13,054	70,901	111,527	319,844	400,916	316,742	84,175	1,722,012	567,627	1,105,463	126,909	74,180	75,044	93,382
Dues and publications	459	2,411	1,495	9,209	5,931	5,635	296	35,777	10,922	24,305	3,888	2,504	5,594	2,676
Employee benefit programs	*1	*54	1,912	2,056	5,982	4,728	1,253	116,732	38,266	76,506	16,673	11,360	9,201	18,074
Freight	269	2,434	366	22,145	10,179	516	9,663	27,655	8,896	16,813	4,983	759	1,480	159
Insurance	1,933	18,592	50,989	102,311	59,831	34,063	25,769	1,023,079	346,134	653,405	108,585	68,621	50,689	82,989
Interest on business indebtedness	5,064	33,358	24,779	113,570	204,421	178,147	26,274	761,750	398,688	337,221	43,550	24,010	23,062	20,351
Laundry and cleaning	*187	1,657	1,051	1,929	271	259	*13	14,856	2,940	11,596	3,384	2,345	249	747
Legal and professional services	1,601	9,271	8,461	23,342	81,508	73,591	7,918	185,627	76,375	104,573	17,486	12,042	9,403	14,605
Office supplies	1,256	1,427	5,479	13,266	9,403	8,615	789	121,464	55,799	63,267	14,857	8,555	7,942	5,625
Pension and profit-sharing plans	—	*276	*41	2,344	1,302	1,041	*261	17,421	3,503	13,224	3,087	*5,677	*264	3,052
Postage	218	313	812	1,596	708	665	43	9,434	2,419	6,860	1,294	1,007	860	689
Rent on business property	910	15,495	39,422	60,183	118,021	72,379	45,642	579,676	198,424	338,735	54,378	27,580	19,115	32,612
Repairs	2,015	16,593	58,035	171,805	69,885	40,346	29,539	623,066	205,828	394,721	29,685	16,897	13,672	28,416
Salaries and wages	1,005	70,562	147,642	425,029	214,993	157,990	57,003	3,733,584	1,302,076	2,330,676	384,116	276,593	221,509	371,295
Jobs credit	—	—	*824	*761	*42	*39	*3	15,230	8,502	6,612	*207	—	*686	*2,216
Win credit	—	—	—	—	*9	*9	—	*2,208	*40	*2,168	—	*56	*165	*6
Supplies	4,395	18,076	35,135	100,853	45,122	26,104	19,017	741,104	181,779	472,422	31,786	88,333	38,388	44,265
Taxes	1,019	12,983	35,419	75,626	224,029	198,817	25,212	882,504	307,548	543,146	100,267	64,109	55,716	68,473
Telephone	919	8,288	13,055	21,259	16,328	14,007	2,321	251,008	66,734	177,645	31,136	21,602	17,257	17,061
Travel and entertainment	2,105	9,539	7,785	24,931	34,333	31,407	2,926	174,547	55,529	111,973	13,253	18,058	11,241	9,047
Utilities	1,179	12,588	10,017	36,362	16,612	10,647	5,966	184,767	55,101	124,184	23,547	12,440	14,258	9,318
Other business deductions	26,503	206,870	146,341	556,944	2,324,630	2,072,968	251,662	2,901,239	1,170,689	1,602,672	158,545	178,726	86,158	226,541
Net income (less deficit)	- 22,272	- 74,521	325,530	766,337	90,450	218,532	- 128,082	7,947,840	2,144,037	5,530,334	616,109	710,890	425,189	841,443
Net income	17,328	88,127	384,106	945,647	1,066,922	1,004,033	62,889	8,706,799	2,546,084	5,856,319	684,102	739,674	451,607	856,583
Deficit	39,600	162,648	58,576	179,310	976,472	785,501	190,971	758,959	402,048	325,985	67,993	28,785	26,419	15,140

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interuban passenger transit	Trucking and warehousing	Other transportation	Communication, electric gas and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with and without net income													
Number of businesses	239,736	206,024	48,519	235,526	66,559	53,484	21,999	93,484	415,472	50,892	292,338	38,134	34,108
Business receipts, total	4,662,074	9,322,628	1,648,474	12,928,527	3,611,004	2,806,322	1,437,846	5,073,355	18,069,893	941,666	14,253,843	1,862,625	1,011,758
Income from sales and operations	4,648,657	9,295,726	1,646,110	12,874,307	3,599,364	2,789,494	1,432,032	5,053,416	17,929,136	927,699	14,148,172	1,847,457	1,005,808
Other business income	13,417	26,902	2,365	54,221	11,640	16,827	5,814	19,939	140,757	13,967	105,671	15,169	5,950
Business deductions, total	3,258,298	7,789,701	1,375,005	11,416,097	3,229,902	2,448,325	1,146,994	4,590,876	16,112,894	765,342	12,648,669	1,810,246	888,636
Cost of sales and operations, total	1,800,628	3,683,076	748,161	6,214,248	1,419,219	1,271,145	522,946	3,000,939	3,396,770	84,619	2,214,482	942,112	155,558
Inventory, beginning-of-year	29,159	74,713	63,560	530,645	84,734	65,035	59,157	321,719	43,316	*3,386	22,478	10,415	7,037
Purchases	644,915	1,519,840	280,002	3,845,098	920,588	641,073	239,119	2,044,318	1,635,321	37,713	1,158,820	334,240	104,547
Cost of labor	287,845	708,045	105,538	1,053,344	179,267	238,906	151,942	483,229	303,685	*25,127	248,118	11,502	18,937
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	577,604	982,693	280,889	742,482	170,665	153,851	88,785	329,181	196,077	*9,457	171,872	5,174	9,574
Other costs	291,734	476,134	108,274	665,601	163,073	248,626	54,719	199,182	1,273,188	*13,237	643,203	592,502	24,246
Less: Inventory, end-of-year	30,629	78,349	90,101	622,923	99,109	76,347	70,777	376,690	54,816	*4,302	30,009	11,721	8,784
Advertising	9,173	36,326	4,215	71,791	5,911	21,958	4,735	39,187	49,787	3,179	18,082	19,286	9,241
Amortization	—	*73	*21	3,168	*96	898	*133	2,041	1,765	*1	*295	780	689
Bad debts from sales or services	2,969	14,569	*708	17,260	2,160	7,404	1,782	5,915	20,585	322	16,080	3,031	1,151
Bank charges	4,605	2,773	510	4,311	744	2,045	249	1,273	8,132	53	7,080	400	599
Car and truck expenses	314,539	420,813	69,862	330,262	117,917	66,617	27,250	118,477	1,645,714	92,813	1,434,612	43,103	75,186
Commissions	14,330	34,547	8,737	101,605	36,768	16,866	7,317	40,653	187,458	14,943	142,065	22,824	7,626
Depletion	*114	*2,785	*291	7,242	6,722	*152	—	*367	3,393	*480	2,077	*715	*120
Depreciation	123,078	612,871	48,921	702,296	278,475	147,929	96,373	179,519	1,741,726	73,172	1,449,103	119,460	99,992
Dues and publications	2,547	7,094	549	11,394	1,093	5,213	539	4,548	25,953	8,752	10,083	6,254	864
Employee benefit programs	5,124	16,074	1,960	16,538	1,819	3,311	3,471	7,936	16,888	*412	12,521	1,045	2,910
Freight	2,486	6,945	1,946	75,119	30,790	12,529	4,984	26,817	27,681	*239	25,077	1,820	544
Insurance	76,173	266,348	23,540	261,365	111,363	39,258	28,134	82,611	769,296	51,395	646,650	36,924	34,328
Interest on business indebtedness	47,570	178,677	25,841	228,781	88,065	38,140	30,119	72,458	563,272	18,324	463,397	57,725	23,826
Laundry and cleaning	1,393	3,478	320	5,358	273	2,273	981	1,831	9,694	1,433	6,594	1,002	665
Legal and professional services	14,939	36,098	4,679	64,814	9,554	18,491	6,885	29,884	68,446	4,430	46,319	10,686	7,012
Office supplies	6,451	19,837	2,397	49,669	3,882	17,977	5,728	22,083	41,111	2,541	20,559	11,982	6,030
Pension and profit-sharing plans	*149	994	*694	5,667	*942	*1,363	*1,214	2,149	4,065	*118	3,684	*262	—
Postage	907	2,104	155	40,557	277	28,512	385	11,384	7,823	303	2,450	3,137	1,932
Rent on business property	31,746	173,304	42,518	286,455	51,121	89,156	41,180	104,999	425,961	45,025	293,349	39,137	48,451
Repairs	19,547	286,505	22,517	252,415	164,403	31,364	12,867	43,781	1,327,649	52,613	1,184,640	48,874	41,523
Salaries and wages	304,730	772,435	100,832	1,186,681	360,876	289,612	190,234	345,960	1,444,755	131,395	1,041,107	127,300	144,953
Jobs credit	*32	3,470	*115	5,747	*1,305	*762	*1,357	2,322	1,698	*81	1,489	*64	*65
Win credit	*1,935	*7	—	*368	*288	—	*79	*2	*3	*3	—	—	—
Supplies	109,237	160,414	86,903	141,120	34,509	46,433	24,215	35,963	147,451	4,694	113,497	18,011	11,249
Taxes	54,495	200,086	31,810	314,644	76,969	78,742	39,558	119,376	547,807	29,519	466,984	21,513	29,790
Telephone	22,316	68,273	6,628	82,205	9,192	27,484	8,217	37,312	135,396	9,857	92,103	23,747	9,690
Travel and entertainment	13,127	47,248	7,045	72,694	8,022	28,302	6,819	29,552	207,227	3,179	147,398	53,646	3,003
Utilities	16,947	47,674	5,482	143,996	18,835	35,217	23,975	65,968	61,021	5,386	38,938	8,653	8,044
Other business deductions	260,945	691,758	127,878	730,557	391,498	120,699	58,141	160,220	3,227,767	126,227	2,750,932	186,882	163,726
Net income (less deficit)	1,403,776	1,532,928	273,470	1,512,431	381,102	357,997	290,852	482,480	1,956,999	176,324	1,605,174	52,379	123,122
Net income	1,452,304	1,672,049	304,395	1,890,474	465,147	439,815	314,013	671,498	2,616,570	200,701	2,046,905	190,089	178,876
Deficit	48,529	139,121	30,925	378,043	84,045	81,819	23,161	189,018	659,571	24,377	441,731	137,709	55,754

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade														
	Total	Wholesale trade								Retail trade					
											Building materials, paint, hardware, garden supply, and mobile home dealers				
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with and without net income															
Number of businesses	2,454,720	314,727	12,962	6,886	7,822	27,669	37,055	10,840	211,493	1,985,755	67,350	12,524	8,879	17,704	28,243
Business receipts, total	195,654,840	43,800,602	2,426,756	1,043,018	2,337,563	2,801,409	7,258,230	7,478,065	20,455,561	146,100,911	7,091,833	2,048,862	773,093	2,102,075	2,167,802
Income from sales and operations	194,527,453	43,533,485	2,419,505	1,038,756	2,311,436	2,774,244	7,232,136	7,446,535	20,310,873	145,291,879	7,040,603	2,030,424	771,472	2,090,785	2,147,922
Other business income	1,127,387	267,117	7,251	4,261	26,127	27,166	26,094	31,530	144,688	809,031	51,230	18,438	1,621	11,290	19,880
Business deductions, total	184,481,050	40,606,554	2,261,293	965,105	2,242,934	2,494,553	6,887,032	7,393,106	18,362,531	138,758,988	6,622,748	1,920,585	710,765	1,937,635	2,053,764
Cost of sales and operations, total	144,249,209	33,825,092	1,898,390	701,734	1,926,647	1,762,571	5,969,563	6,953,326	14,612,862	106,849,181	4,985,905	1,474,327	489,381	1,498,322	1,523,875
Inventory, beginning-of-year	15,508,909	2,756,306	214,444	73,659	539,871	313,914	165,741	212,305	1,236,372	12,368,066	1,167,477	248,980	58,164	506,303	354,030
Purchases	135,727,897	31,786,874	1,845,631	590,172	1,963,202	1,590,473	5,565,863	6,237,238	13,994,296	100,736,007	4,716,993	1,306,338	435,156	1,530,199	1,445,300
Cost of labor	2,276,093	308,796	18,886	11,345	17,389	48,310	51,820	11,875	149,172	1,854,966	145,248	68,879	22,727	19,589	34,054
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	1,778,547	326,048	9,533	26,743	7,034	53,718	28,500	16,856	183,664	1,291,033	103,872	47,676	23,975	1,661	30,559
Other costs	6,661,976	1,917,771	88,344	69,379	54,300	93,123	315,701	670,775	626,149	4,537,325	145,097	68,798	12,069	20,302	43,928
Less: Inventory, end-of-year	17,704,213	3,270,704	278,448	69,564	655,149	336,966	158,062	195,722	1,576,792	13,938,216	1,292,783	266,345	62,709	579,733	383,996
Advertising	1,414,431	159,680	9,688	9,906	10,990	16,093	15,803	3,973	93,227	1,205,067	81,232	21,501	9,247	24,409	26,077
Amortization	29,600	3,500	*797	*15	*4	*268	185	*4	2,227	22,741	265	*6	—	*161	*97
Bad debts from sales or services	269,597	64,273	4,082	3,709	2,248	9,809	4,629	984	38,812	196,144	18,135	8,335	1,323	3,513	4,964
Bank charges	70,541	7,469	189	41	166	897	1,175	414	4,588	60,269	1,468	180	151	832	305
Car and truck expenses	2,733,040	779,944	29,966	17,520	23,287	71,706	136,968	29,643	470,854	1,733,971	116,316	34,337	16,905	32,242	32,831
Commissions	820,926	359,480	12,604	19,823	3,388	41,698	12,480	25,193	244,294	410,912	23,783	8,728	*368	1,019	13,668
Depletion	20,613	3,845	—	*1,277	—	—	—	—	2,568	14,051	*2,814	*1,534	—	*18	*1,262
Depreciation	2,916,906	526,608	17,881	25,669	22,721	59,241	74,852	36,354	289,890	2,258,775	144,380	40,048	13,279	33,675	57,377
Dues and publications	102,582	22,405	914	679	622	2,525	2,115	692	14,859	73,924	4,653	1,730	592	1,174	1,157
Employee benefit programs	74,681	16,989	912	*400	2,591	2,121	3,971	169	6,825	54,105	2,630	978	*261	711	680
Freight	391,716	151,743	1,594	2,056	8,409	14,506	13,924	28,880	82,374	220,841	33,491	15,099	2,525	9,323	6,545
Insurance	1,708,052	278,275	18,889	11,777	18,155	28,361	48,339	14,509	138,244	1,363,534	92,294	25,367	15,131	25,318	26,479
Interest on business indebtedness	1,798,577	301,604	15,326	14,363	25,606	31,997	34,506	32,686	147,120	1,444,133	117,775	24,044	7,838	38,159	47,734
Laundry and cleaning	185,596	7,750	595	*151	375	261	2,534	47	3,788	174,926	1,627	429	559	293	346
Legal and professional services	536,168	79,201	4,009	3,459	2,982	8,584	9,087	4,500	46,580	435,645	23,958	7,388	3,030	6,449	7,092
Office supplies	337,432	80,185	3,194	3,493	2,522	14,190	8,181	1,655	46,951	232,723	15,947	5,520	2,016	5,034	3,378
Pension and profit-sharing plans	18,176	7,493	*334	*85	*212	1,016	1,128	82	4,635	10,095	293	*22	*114	*63	*95
Postage	132,129	39,459	781	296	769	5,349	1,825	240	30,200	85,017	2,554	490	285	1,318	460
Rent on business property	3,391,564	307,937	19,578	12,875	4,385	36,973	30,169	13,588	190,369	2,966,762	96,408	12,236	20,077	34,935	29,159
Repairs	1,108,148	201,341	11,390	13,135	9,353	16,342	34,282	19,248	97,592	866,305	47,789	14,697	3,618	9,525	19,949
Salaries and wages	10,405,672	1,264,304	106,635	62,718	95,888	152,406	220,948	46,804	578,906	8,938,332	414,515	117,578	78,847	113,630	104,460
Jobs credit	26,737	1,053	*9	*201	*156	—	*81	*11	594	25,024	*1,080	*447	*114	*52	*466
Win credit	2,363	*909	—	*360	—	—	*22	—	*528	1,287	*4	*1	*4	—	—
Supplies	1,000,535	92,636	6,740	1,075	7,357	6,618	16,624	4,801	49,421	866,959	31,696	6,372	4,297	8,382	12,646
Taxes	3,266,452	392,628	27,103	16,169	20,204	36,754	44,407	10,490	237,500	2,787,829	143,827	47,871	15,492	33,985	46,479
Telephone	872,267	228,998	10,144	6,836	6,544	32,306	25,254	6,217	141,698	585,452	34,986	9,685	6,998	9,309	8,993
Travel and entertainment	867,061	350,423	6,918	10,903	4,732	42,379	20,772	4,809	259,909	429,334	22,521	5,577	1,232	7,524	8,189
Utilities	2,247,190	149,888	10,614	3,491	9,465	13,735	32,455	10,613	69,516	2,055,673	65,259	10,838	10,136	21,410	22,874
Other business deductions	3,541,290	905,364	42,035	22,009	33,469	85,849	120,961	143,196	457,845	2,442,600	97,313	26,117	7,185	16,953	47,058
Net income (less deficit)	11,173,789	3,194,048	165,463	77,913	94,629	306,856	371,198	84,959	2,093,031	7,341,923	469,085	128,277	62,328	164,441	114,039
Net income	14,378,969	3,604,376	178,296	81,400	115,631	340,320	407,220	117,264	2,364,244	9,956,190	587,375	149,265	71,479	203,359	163,273
Deficit	3,205,179	410,327	12,833	3,487	21,002	33,464	36,023	32,304	271,214	2,614,267	118,290	20,988	9,151	38,918	49,234

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
		Food stores			Automotive dealers and service stations									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Businesses with and without net income														
Number of businesses	28,303	173,284	111,649	61,635	219,067	5,449	42,493	121,076	50,049	71,199	109,838	173,660	68,222	17,838
Business receipts, total	3,656,999	27,096,966	22,170,113	4,926,853	48,886,939	3,268,869	5,549,975	34,381,127	5,686,968	4,652,161	7,393,256	13,911,924	4,112,566	2,875,444
Income from sales and operations	3,648,195	26,968,448	22,069,697	4,898,751	48,735,100	3,243,682	5,515,785	34,314,840	5,660,793	4,607,531	7,342,324	13,837,108	4,056,502	2,864,168
Other business income	8,804	128,518	100,416	28,102	151,839	25,187	34,190	66,287	26,176	44,630	50,932	74,817	56,064	11,276
Business deductions, total	3,478,473	26,085,011	21,463,641	4,621,370	46,951,697	3,233,596	5,430,007	32,867,841	5,420,252	4,302,591	6,892,876	13,103,799	3,903,993	2,617,735
Cost of sales and operations, total	2,942,600	21,705,134	18,273,648	3,431,486	40,360,896	2,853,264	4,635,442	28,690,342	4,181,849	2,936,144	4,802,597	7,338,286	2,208,879	1,967,808
Inventory, beginning-of-year	405,590	1,392,554	1,274,201	118,353	2,869,873	441,038	606,104	786,485	1,036,245	1,139,474	1,062,187	211,448	107,119	485,742
Purchases	2,929,977	21,026,745	17,887,990	3,138,755	38,348,398	2,633,806	4,154,425	27,534,808	4,025,359	2,924,268	4,228,820	6,228,117	2,047,246	1,907,274
Cost of labor	16,407	210,725	132,946	77,779	409,103	35,923	62,834	234,097	76,250	73,554	163,873	501,551	65,319	10,154
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	8,436	76,984	36,519	40,465	384,865	5,178	91,543	219,017	69,126	42,190	151,225	202,479	25,923	7,804
Other costs	25,882	552,590	369,213	183,376	1,589,905	266,493	325,129	878,603	119,680	61,429	339,226	437,435	92,802	59,238
Less: Inventory, end-of-year	443,691	1,554,464	1,427,222	127,242	3,241,248	529,175	604,593	962,669	1,144,811	1,304,770	1,142,734	242,744	129,530	502,405
Advertising	15,160	142,905	109,925	32,981	173,408	18,827	25,493	65,530	63,558	97,408	167,918	137,833	46,432	23,465
Amortization	*67	5,260	2,879	2,380	2,570	32	*903	450	*1,185	1,803	1,037	3,502	*312	*721
Bad debts from sales or services	4,933	16,301	14,481	1,820	75,689	3,828	11,960	46,738	13,164	3,868	23,931	3,891	3,918	5,105
Bank charges	791	6,562	4,853	1,709	10,526	170	870	6,139	3,348	7,043	3,926	7,875	868	769
Car and truck expenses	15,966	141,593	76,394	65,200	271,785	8,125	48,893	142,021	72,746	45,576	170,825	115,796	26,376	16,059
Commissions	4,126	24,871	17,876	6,995	64,751	9,150	40,045	8,657	6,899	7,721	56,828	14,401	*5,761	*2
Depletion	—	*828	*700	*128	*2,000	*124	*44	*1,831	*2	—	*79	*427	*68	*179
Depreciation	43,190	323,978	230,769	93,209	385,454	14,248	36,961	235,197	99,047	71,715	133,142	433,552	132,041	33,387
Dues and publications	694	5,273	3,651	1,622	10,725	1,161	1,970	4,507	3,087	3,997	5,825	4,962	2,455	3,994
Employee benefit programs	*251	12,487	9,733	2,754	14,795	5,390	2,148	5,646	1,611	1,557	2,601	6,652	1,417	2,249
Freight	6,882	29,982	22,939	7,043	30,570	2,901	2,527	8,600	16,543	14,252	37,881	2,475	531	2,000
Insurance	22,937	178,374	128,278	50,096	339,107	18,369	40,576	209,362	70,800	48,762	99,166	214,823	80,215	29,391
Interest on business indebtedness	34,255	188,907	148,370	40,537	314,395	53,816	61,324	106,548	92,706	61,984	96,494	238,271	73,986	21,223
Laundry and cleaning	2,237	20,859	13,542	7,318	51,553	683	1,023	46,774	3,073	1,831	2,690	64,937	17,959	1,478
Legal and professional services	6,195	56,557	41,834	14,723	92,164	3,945	9,485	61,182	17,552	22,976	24,924	73,865	24,413	11,174
Office supplies	2,731	15,123	9,827	5,296	43,531	3,897	7,304	19,838	12,492	12,734	24,545	17,703	5,058	8,096
Pension and profit-sharing plans	*26	1,303	932	*371	1,827	506	*136	877	*308	*443	1,095	788	*240	1,250
Postage	1,359	4,251	3,336	915	5,928	269	457	2,485	2,718	5,614	4,569	1,049	295	2,881
Rent on business property	43,630	348,888	232,646	116,242	640,439	13,074	39,080	498,884	89,400	199,989	182,869	528,213	135,567	53,082
Repairs	14,494	153,233	109,221	44,012	157,874	11,976	40,839	78,742	26,318	20,950	46,205	188,336	67,914	11,333
Salaries and wages	155,931	1,332,481	989,275	343,206	2,062,408	108,588	113,140	1,500,630	340,050	389,407	439,059	2,100,060	457,982	284,334
Jobs credit	*95	6,948	3,669	*3,280	6,253	65	*51	5,316	821	1,291	1,160	3,258	*1,519	*564
Win credit	—	*264	*207	*57	*195	—	—	*195	—	*260	*199	*332	—	*29
Supplies	10,618	154,255	89,544	64,711	164,388	7,104	18,554	107,677	31,053	34,841	39,850	176,727	45,089	12,353
Taxes	51,979	370,114	297,421	72,693	676,351	21,873	48,210	511,636	94,633	102,513	152,709	543,030	218,198	45,459
Telephone	7,352	50,835	31,577	19,257	94,297	7,114	19,839	34,012	33,332	30,629	64,640	47,602	17,855	13,195
Travel and entertainment	4,117	15,611	5,179	10,432	45,434	5,084	17,181	5,934	17,235	31,126	29,419	26,515	17,502	3,329
Utilities	55,509	464,105	369,703	94,402	313,392	10,669	34,173	218,885	49,665	63,912	87,934	503,277	152,871	33,616
Other business deductions	30,539	322,154	228,984	93,169	551,887	49,474	171,482	254,229	76,702	85,346	191,477	312,539	161,310	30,396
Net income (less deficit)	178,526	1,011,956	706,472	305,483	1,935,242	35,272	119,968	1,513,286	266,716	349,570	500,381	808,125	208,574	257,710
Net income	218,588	1,255,361	882,771	372,590	2,275,699	52,958	211,291	1,637,396	374,054	511,793	683,199	1,151,542	333,915	282,716
Deficit	40,062	243,406	176,298	67,107	340,457	17,686	91,324	124,110	107,338	162,223	182,818	343,416	125,341	25,006

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses with and without net income														
Number of businesses	25,695	76,487	43,771	39,210	599,008	272,823	154,238	1,057,726	34,710	27,531	7,179	217,533	805,483	25,032
Business receipts, total	4,753,828	1,976,438	2,167,830	1,255,248	3,625,387	12,644,090	5,753,327	21,156,800	2,030,305	1,704,714	325,592	5,800,652	13,325,842	1,065,566
Income from sales and operations	4,744,462	1,963,438	2,138,567	1,246,381	3,536,042	12,563,011	5,702,088	20,539,601	1,995,789	1,674,458	321,331	5,715,384	12,828,429	1,034,668
Other business income	9,366	13,000	29,263	8,867	89,345	81,079	51,239	617,199	34,517	30,256	4,261	85,269	497,413	30,898
Business deductions, total	4,545,321	1,849,999	1,999,886	1,180,857	3,518,207	11,705,795	5,115,509	14,084,469	1,696,555	1,437,786	258,768	3,383,968	9,003,945	1,093,557
Cost of sales and operations, total	3,879,416	1,158,852	1,465,449	750,553	2,103,437	8,243,224	3,574,936	3,004,631	985,849	894,687	91,162	385,332	1,633,449	94,184
Inventory, beginning-of-year	413,165	562,889	446,283	270,631	171,422	1,662,215	384,536	455,559	31,425	30,795	*631	*1,271	422,862	42,670
Purchases	3,647,060	1,109,046	1,367,900	758,506	1,822,350	7,673,307	3,205,016	1,339,305	705,122	649,555	*55,566	57,064	577,118	30,733
Cost of labor	6,504	9,132	26,323	9,537	19,663	187,871	112,330	139,163	2,825	2,825	*(1)	36,942	99,396	14,901
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	3,816	34,859	19,188	13,291	67,482	146,619	161,466	204,335	10,379	10,378	*1	19,869	174,087	15,035
Other costs	244,372	91,954	97,940	12,845	258,156	526,452	206,881	1,399,609	257,672	220,205	*37,467	270,609	871,328	32,014
Less: Inventory, end-of-year	435,501	649,027	492,185	314,257	235,636	1,957,240	495,293	533,340	21,574	19,070	*2,504	*424	511,343	41,167
Advertising	11,405	29,906	24,251	20,588	51,368	181,786	49,684	474,153	15,976	9,395	6,581	113,039	345,139	9,691
Amortization	302	*1,126	*8	*475	*307	4,988	3,359	12,154	949	*821	*128	6,623	4,582	1,505
Bad debts from sales or services	3,764	1,934	2,287	253	7,083	25,049	9,180	80,791	22,396	1,296	21,099	27,660	30,736	1,221
Bank charges	1,612	1,631	2,148	1,437	3,621	9,992	2,803	13,982	3,287	1,440	1,847	1,962	8,733	265
Car and truck expenses	17,400	75,553	33,425	26,269	420,017	241,017	219,125	1,618,682	47,398	36,582	10,816	438,874	1,132,410	21,463
Commissions	*143	9,239	3,023	4,659	94,507	97,095	50,534	1,552,273	94,221	67,928	26,293	399,360	1,058,692	28,705
Depletion	—	*874	*33	*919	184	5,645	2,717	16,623	16,110	16,107	*3	*97	415	*36
Depreciation	49,241	54,797	34,480	28,223	78,793	312,402	131,523	869,139	40,168	35,568	4,600	134,440	694,530	200,425
Dues and publications	2,142	3,073	2,967	1,153	6,150	15,861	6,252	194,939	5,904	5,085	819	34,013	155,022	1,953
Employee benefit programs	569	1,444	*1,014	341	247	5,851	3,587	13,025	117	113	*4	8,406	4,503	884
Freight	1,460	5,288	7,773	5,121	9,766	33,370	19,131	3,290	1,053	860	*193	303	1,934	167
Insurance	31,132	31,908	23,616	14,196	20,847	136,763	66,243	223,572	6,874	4,000	2,874	61,780	154,918	26,836
Interest on business indebtedness	38,695	43,134	33,387	16,815	30,948	133,864	52,840	993,055	82,866	58,940	23,925	66,283	843,906	290,208
Laundry and cleaning	1,315	1,759	906	511	1,810	3,454	2,920	15,296	187	37	*150	2,277	12,832	2,461
Legal and professional services	12,561	9,050	10,598	7,047	9,465	50,697	21,323	239,749	28,773	19,739	9,034	46,668	164,308	10,637
Office supplies	3,365	4,826	6,997	3,909	23,262	44,897	24,524	228,149	11,220	8,010	3,210	89,047	127,882	3,117
Pension and profit-sharing plans	*343	*1	*46	—	1,287	1,155	588	10,366	507	149	*358	7,622	2,237	*212
Postage	217	1,704	1,906	2,130	11,790	38,771	7,653	86,206	3,376	2,593	783	60,301	22,529	410
Rent on business property	63,821	97,835	57,100	86,162	64,866	367,895	116,866	446,741	33,678	25,106	8,572	168,317	244,746	21,635
Repairs	19,803	21,808	13,702	7,375	19,380	76,109	40,502	192,760	6,611	5,565	1,046	19,364	166,785	59,165
Salaries and wages	190,359	110,627	124,368	94,194	54,127	728,480	203,036	857,458	31,678	21,889	9,789	511,199	314,581	47,823
Jobs credit	*234	*185	*208	*313	*218	1,698	*660	1,073	—	—	—	598	475	*15
Win credit	—	—	—	—	—	*3	*167	*622	—	—	—	*384	*237	—
Supplies	15,154	16,208	13,995	8,662	54,233	88,889	40,941	80,382	2,212	813	1,399	21,116	57,054	9,355
Taxes	101,347	35,998	42,301	33,226	29,990	240,786	85,994	342,445	13,074	11,250	1,824	60,352	269,019	79,372
Telephone	8,664	21,759	11,324	8,826	59,683	113,806	57,817	400,160	27,278	19,401	7,877	148,529	224,353	9,747
Travel and entertainment	4,084	23,822	8,884	12,065	114,859	70,043	87,304	589,296	50,978	43,419	7,559	205,185	333,133	4,737
Utilities	53,710	27,502	31,739	20,179	20,886	161,781	41,629	220,458	5,340	4,040	1,300	31,759	183,359	77,675
Other business deductions	33,529	58,525	42,368	25,881	225,509	273,827	193,326	1,306,388	158,476	142,954	15,522	335,041	812,871	89,680
Net income (less deficit)	208,507	126,439	167,944	74,391	107,180	938,295	637,818	7,072,331	333,751	266,927	66,823	2,416,684	4,321,897	- 27,991
Net income	239,021	221,193	205,799	138,641	525,673	1,325,675	818,403	8,185,727	491,271	391,396	99,875	2,579,779	5,114,676	109,902
Deficit	30,515	94,754	37,855	64,250	418,493	387,380	180,585	1,113,395	157,521	124,469	33,052	163,095	792,779	137,893

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Services									
	Real estate—Continued					Hotels and other lodging places			Personal services					
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with and without net income															
Number of businesses	53,283	702,275	10,088	14,805	3,654,001	69,170	34,259	34,911	718,527	28,522	57,141	56,590	237,833	71,932	266,509
Business receipts, total	226,656	10,799,435	864,377	369,809	83,289,968	2,895,113	1,843,359	1,051,754	10,000,981	698,348	1,930,747	937,673	3,475,334	731,117	2,227,762
Income from sales and operations	219,034	10,384,445	828,718	361,563	82,571,585	2,830,833	1,801,688	1,029,146	9,926,724	694,895	1,921,363	933,726	3,453,533	713,720	2,209,487
Other business income	7,622	414,990	35,659	8,245	718,383	64,280	41,671	22,609	74,257	3,454	9,384	3,947	21,801	17,397	18,274
Business deductions, total	249,946	6,613,131	826,658	220,654	57,758,725	2,808,072	1,796,098	1,011,974	7,579,251	674,087	1,590,252	782,071	2,572,164	329,603	1,631,074
Cost of sales and operations, total	7,647	970,655	540,532	20,430	15,579,906	465,677	237,294	228,383	1,937,364	78,854	393,171	266,826	692,047	29,048	477,419
Inventory, beginning-of-year	*2	250,854	128,648	*688	1,208,038	32,304	12,511	19,793	126,219	2,468	21,224	17,009	37,654	3,126	44,738
Purchases	*78	398,045	136,839	11,424	8,516,057	318,346	169,324	149,022	715,154	48,840	91,486	108,245	186,734	14,645	265,204
Cost of labor	*115	67,533	15,253	*1,595	2,342,545	59,007	22,007	37,000	597,232	5,410	144,707	23,902	352,708	*5,696	64,809
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*58	72,748	86,025	*221	2,306,128	36,102	21,813	14,289	373,494	13,629	76,964	79,456	135,135	8,383	59,927
Other costs	*7,395	440,243	384,432	7,245	2,552,969	54,324	23,785	30,539	266,497	11,348	77,631	60,165	22,426	*1,077	93,851
Less: Inventory, end-of-year	—	258,768	210,665	*743	1,345,831	34,405	12,145	22,260	141,232	2,840	18,841	21,951	42,610	3,879	51,111
Advertising	150	322,922	2,903	9,473	691,057	37,240	23,818	13,422	143,318	2,254	29,662	16,978	52,378	7,188	34,858
Amortization	*3	2,057	895	*122	28,300	4,570	827	3,743	3,683	—	*1,186	*1,066	552	*153	726
Bad debts from sales or services	—	20,680	630	8,205	105,606	2,574	1,752	823	10,441	*122	1,367	921	1,515	342	6,173
Bank charges	103	8,051	182	133	37,875	2,564	1,901	663	5,366	119	818	501	2,388	313	1,226
Car and truck expenses	11,061	1,068,035	8,044	23,807	2,833,444	41,434	21,262	20,172	282,495	25,693	77,195	53,134	41,758	4,816	79,900
Commissions	1,648	989,317	17,468	21,554	785,504	10,528	5,117	5,411	114,252	20,147	20,443	35,379	21,850	*5,609	10,824
Depletion	*1	*339	*39	—	14,009	—	—	—	*778	*620	—	*128	—	—	*30
Depreciation	52,501	409,550	21,193	10,862	4,017,261	380,501	250,102	130,399	520,089	95,839	120,312	59,537	112,391	14,882	117,129
Dues and publications	472	148,215	1,078	3,303	500,435	5,588	3,320	2,268	28,999	419	2,363	4,600	10,878	4,077	6,662
Employee benefit programs	*3	3,172	358	*86	82,392	3,720	1,192	2,528	4,023	*38	*475	*231	867	*58	2,354
Freight	174	1,522	*26	*45	62,565	875	762	113	5,692	368	1,875	1,210	458	*43	1,738
Insurance	8,614	106,954	5,802	6,712	1,626,745	92,974	56,677	36,297	172,842	18,528	55,404	11,217	45,434	5,305	36,953
Interest on business indebtedness	62,205	376,689	98,330	16,474	1,633,191	338,020	234,172	103,848	165,771	25,383	37,993	11,446	32,299	4,650	54,000
Laundry and cleaning	*646	9,648	*1	*76	242,584	49,950	41,729	8,221	67,591	1,632	7,494	263	44,034	9,057	5,112
Legal and professional services	3,460	130,280	14,060	5,869	1,255,708	22,818	16,131	6,687	70,405	5,996	10,032	4,469	24,308	2,717	22,884
Office supplies	481	116,824	1,932	5,528	815,841	7,712	4,488	3,224	46,549	948	7,504	9,352	16,280	1,066	11,400
Pension and profit-sharing plans	*31	1,521	*(1)	*472	76,026	152	*126	*26	4,091	—	*1,675	*683	*170	*108	1,455
Postage	*4	20,082	254	1,780	175,982	1,658	1,079	578	12,963	168	671	7,192	2,049	392	2,492
Rent on business property	2,899	206,868	5,058	8,285	3,492,940	87,781	52,231	35,550	659,257	52,752	112,706	40,416	289,037	77,855	86,491
Repairs	18,825	79,562	6,284	2,948	934,618	139,430	92,400	47,030	159,532	40,177	37,965	7,924	36,609	5,269	31,589
Salaries and wages	7,719	217,079	18,660	23,300	8,789,978	310,225	233,614	76,611	1,275,477	58,335	275,236	79,608	588,092	70,516	203,690
Jobs credit	—	450	—	*10	19,081	*480	*42	*438	3,714	—	*753	*376	*589	*1,997	—
Win credit	—	*237	*(1)	—	4,112	*129	*129	—	*426	—	—	—	*426	—	—
Supplies	1,652	43,697	1,082	1,269	1,539,768	87,153	62,532	24,620	332,406	20,532	59,409	35,315	152,581	17,611	46,959
Taxes	32,604	135,918	15,558	5,568	1,757,174	172,416	114,811	57,605	262,745	18,417	52,074	17,842	104,867	14,601	54,943
Telephone	1,063	201,515	3,370	8,656	1,251,993	53,893	40,968	12,925	146,349	4,482	27,961	17,859	56,031	9,589	30,427
Travel and entertainment	1,964	311,613	7,232	7,587	1,235,456	15,881	8,782	7,099	53,684	2,547	5,109	19,047	14,087	997	11,898
Utilities	6,055	88,869	7,042	3,718	1,554,407	290,361	183,581	106,780	516,971	156,682	113,001	12,267	137,435	29,791	67,796
Other business deductions	27,962	622,184	48,646	24,400	6,661,152	182,988	105,599	77,389	580,258	43,038	137,903	67,037	92,786	15,547	223,947
Net income (less deficit)	- 23,290	4,186,304	37,718	149,155	25,531,243	87,041	47,261	39,780	2,421,731	24,261	340,495	155,602	903,170	401,514	596,687
Net income	74,699	4,650,563	114,116	165,395	28,511,320	339,319	199,067	140,252	2,693,750	77,584	371,211	213,394	965,842	406,125	659,595
Deficit	97,989	464,259	76,398	16,240	2,980,077	252,278	151,806	100,472	272,019	53,323	30,715	57,791	62,671	4,611	62,907

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports clubs and promoters
							Total	General automobile repair shops	Other automobile repair					
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses with and without net income														
Number of businesses	817,002	33,545	137,741	258,435	387,281	205,092	169,040	106,731	62,309	36,052	257,404	292,632	127,760	2,820
Business receipts, total	14,158,263	1,292,366	1,688,596	4,100,117	7,077,184	8,813,203	7,655,099	4,576,484	3,078,616	1,158,104	4,977,842	4,290,093	1,287,923	18,182
Income from sales and operations	13,973,212	1,285,863	1,680,980	4,018,294	6,988,075	8,785,411	7,634,776	4,564,431	3,070,345	1,150,635	4,963,633	4,240,378	1,271,488	18,142
Other business income	185,051	6,503	7,616	81,823	89,109	27,792	20,323	12,052	8,271	7,469	14,209	49,715	16,435	*40
Business deductions, total	9,953,532	1,119,114	1,128,681	2,229,371	5,476,366	7,748,503	6,686,490	4,004,356	2,682,134	1,062,014	4,013,294	4,107,514	947,217	20,288
Cost of sales and operations, total	2,951,990	555,945	280,058	434,629	1,681,357	4,412,993	4,038,223	2,457,694	1,580,530	374,770	1,947,553	863,402	83,064	*942
Inventory, beginning-of-year	168,999	13,132	11,636	11,255	132,975	238,566	226,047	143,003	83,044	12,518	252,106	92,728	1,727	*99
Purchases	1,415,720	227,079	112,186	179,606	896,849	3,191,734	2,892,484	1,883,507	1,008,976	299,250	1,295,953	510,941	4,762	*350
Cost of labor	431,281	20,143	88,579	9,820	312,739	425,807	395,315	215,934	179,381	30,493	218,823	58,731	30,797	*154
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	389,272	120,213	47,733	36,974	184,352	519,216	500,603	206,476	294,127	18,613	378,307	65,274	7,171	*418
Other costs	736,686	176,336	36,813	206,026	317,511	289,018	256,176	161,257	94,919	32,843	103,896	244,560	40,969	—
Less: Inventory, end-of-year	189,967	957	16,889	9,052	163,069	251,348	232,401	152,484	79,917	18,947	301,533	108,833	2,362	*79
Advertising	170,369	29,892	14,000	37,074	89,403	53,885	48,528	22,321	26,206	5,357	52,665	68,430	23,085	914
Amortization	2,700	*20	*635	364	1,681	2,371	140	*37	*102	*2,231	*620	7,059	*278	*(1)
Bad debts from sales or services	27,081	781	2,142	15,138	9,020	12,612	11,482	8,325	3,158	1,130	7,840	2,391	333	*2
Bank charges	6,279	266	1,077	1,401	3,536	5,371	4,717	3,352	1,365	654	2,375	1,256	346	*12
Car and truck expenses	745,866	62,729	143,476	206,869	332,793	201,440	165,660	100,387	65,273	35,780	284,772	205,129	103,079	1,072
Commissions	246,418	23,043	7,817	85,508	130,049	21,620	20,165	15,125	5,041	1,454	24,223	158,191	79,330	*5,057
Depletion	3,692	*26	*762	963	1,943	*1,347	*914	*914	—	*433	*113	*333	*13	—
Depreciation	801,168	28,102	65,851	114,644	592,571	378,711	228,235	151,152	77,083	150,476	221,231	408,312	73,194	919
Dues and publications	58,846	4,444	1,660	30,785	21,956	6,762	5,763	3,774	1,989	998	5,303	22,409	9,881	203
Employee benefit programs	13,774	1,336	2,123	2,826	7,489	8,409	7,315	3,634	3,681	1,093	2,353	2,751	394	—
Freight	17,354	1,222	557	5,220	10,355	5,176	4,810	2,414	2,396	365	12,118	11,977	447	*(1)
Insurance	194,549	12,814	42,673	26,135	112,928	186,436	150,482	88,677	61,805	35,953	99,749	78,047	9,717	119
Interest on business indebtedness	309,580	9,512	18,693	73,514	207,861	174,411	107,618	76,674	30,944	66,793	76,708	88,977	8,953	*351
Laundry and cleaning	10,625	153	2,773	2,409	5,290	34,590	32,584	20,860	11,724	2,006	5,408	10,631	7,088	*63
Legal and professional services	196,011	8,629	9,265	95,695	82,422	42,994	34,392	18,662	15,730	8,602	24,722	75,774	29,119	664
Office supplies	130,559	13,666	9,256	41,424	66,212	24,751	22,045	14,468	7,577	2,706	21,874	22,049	5,771	*74
Pension and profit-sharing plans	6,205	*1,372	*104	1,267	3,462	*1,414	*1,390	*1,235	*155	*24	*560	833	418	*11
Postage	44,480	5,178	1,016	12,335	25,951	2,370	1,962	1,397	564	408	5,233	5,381	2,099	*27
Rent on business property	387,112	32,212	24,359	116,294	214,246	285,501	224,386	130,419	93,967	61,115	148,478	179,916	38,692	*1,794
Repairs	170,558	5,304	18,162	12,493	134,600	98,168	55,389	34,944	20,445	42,779	49,605	81,340	11,689	*59
Salaries and wages	1,075,179	67,353	237,329	169,802	600,695	775,670	701,481	360,888	340,593	74,189	378,639	353,516	65,074	*384
Jobs credit	4,544	*147	*2,582	*249	*1,566	1,912	*1,439	*90	*1,350	*472	*293	*48	*14	—
Win credit	*627	—	—	—	*627	*21	*21	*4	*18	—	—	*418	—	—
Supplies	182,987	13,410	59,534	22,124	87,919	140,304	125,204	81,599	43,605	15,100	99,605	75,071	16,733	2,030
Taxes	225,930	13,984	34,265	29,093	148,588	224,305	184,675	106,285	78,390	39,630	95,998	91,104	20,246	*116
Telephone	247,701	20,574	24,381	79,488	123,257	68,267	59,501	31,840	27,660	8,767	75,416	56,546	26,394	*263
Travel and entertainment	425,694	35,106	10,622	257,659	122,307	12,518	9,278	4,469	4,809	3,240	33,062	142,881	71,078	688
Utilities	96,134	6,401	10,452	16,085	63,197	165,889	137,058	75,937	61,121	28,831	82,957	66,868	4,991	*127
Other business deductions	1,209,861	165,787	108,222	338,384	597,468	402,154	304,553	186,965	117,588	97,600	254,308	1,027,404	255,727	4,397
Net income (less deficit)	4,204,731	173,252	559,915	1,870,746	1,600,818	1,064,700	968,610	572,128	396,482	96,090	964,547	182,578	340,706	- 2,106
Net income	4,880,669	212,026	603,536	2,078,509	1,986,598	1,272,009	1,110,720	658,528	452,192	161,289	1,094,659	930,520	478,644	1,455
Deficit	675,937	38,773	43,622	207,763	385,779	207,309	142,110	86,400	55,710	65,199	130,112	747,942	137,937	3,561

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Services—Continued													Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Businesses with and without net income														
Number of businesses	61,248	100,804	421,280	156,153	84,926	180,201	172,224	150,237	86,733	176,442	34,080	142,362	287,258	55,033
Business receipts, total	808,461	2,175,527	22,012,395	10,058,465	6,783,980	5,169,950	6,297,713	1,318,587	2,510,130	2,600,349	1,210,377	1,389,972	3,415,299	1,112,087
Income from sales and operations	793,455	2,157,293	21,882,559	9,984,367	6,760,478	5,137,714	6,227,832	1,312,133	2,496,000	2,557,816	1,189,166	1,368,650	3,375,054	1,094,456
Other business income	15,006	18,233	129,836	74,099	23,502	32,235	69,881	6,454	14,131	42,534	21,212	21,322	40,245	17,632
Business deductions, total	1,101,250	2,038,759	11,677,450	4,490,785	3,942,405	3,244,260	3,383,271	1,038,879	1,739,083	1,419,360	663,929	755,432	2,290,516	863,841
Cost of sales and operations, total	102,686	676,710	1,431,850	173,678	573,431	684,741	187,252	297,243	320,862	64,317	18,829	45,488	699,402	429,854
Inventory, beginning-of-year	31,317	59,586	24,663	1,162	2,604	20,896	*65	203,298	15,877	*42	*21	*21	53,170	41,079
Purchases	68,461	437,369	378,204	30,879	32,558	314,767	*6,413	209,054	57,473	*2,295	*70	*2,225	414,770	242,553
Cost of labor	5,535	22,245	315,011	34,223	150,145	130,642	26,326	23,012	71,690	33,024	*7,451	25,574	82,601	20,848
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	9,537	48,149	326,631	48,574	161,871	116,185	2,759	32,410	63,997	11,941	*3,817	8,124	106,725	27,540
Other costs	19,044	184,547	416,621	59,721	229,643	127,257	155,249	41,595	116,101	17,072	7,497	9,576	111,351	147,906
Less: Inventory, end-of-year	31,208	75,184	29,279	882	3,390	25,006	*3,559	212,127	4,276	*57	*26	*31	69,215	50,072
Advertising	7,074	37,357	59,357	14,800	16,909	27,648	28,613	26,789	12,085	11,776	3,818	7,958	26,531	7,980
Amortization	*112	6,669	4,271	1,087	713	2,471	689	1,433	*205	*663	*199	*464	34	*57
Bad debts from sales or services	869	1,187	8,181	1,397	2,437	4,346	12,051	839	12,691	1,957	*1,325	631	6,849	2,869
Bank charges	153	745	6,242	1,877	2,067	2,298	3,909	509	514	2,503	223	2,280	987	557
Car and truck expenses	34,200	66,777	405,961	227,008	51,273	127,681	206,904	57,424	95,255	125,549	43,277	82,272	181,215	41,212
Commissions	10,348	63,456	57,925	6,311	34,275	17,338	22,519	37,436	39,248	23,624	*4,557	19,068	29,520	12,551
Depletion	*191	*129	*382	*365		*17	*98	*54	*2,102	*39	*8	*32	5,070	*110
Depreciation	145,207	188,993	681,579	267,179	225,673	188,728	175,790	71,932	136,549	98,053	42,230	55,824	143,345	43,552
Dues and publications	3,313	9,012	200,615	108,091	50,003	42,522	91,853	5,801	14,973	32,389	17,875	14,513	26,897	2,446
Employee benefit programs	1,189	1,169	26,991	12,917	4,536	9,538	5,115	*367	6,099	5,554	3,821	1,733	3,239	*2,633
Freight	3,171	8,359	4,081	876	690	2,515	557	723	379	297	*212	86	3,337	1,855
Insurance	26,199	42,012	552,241	357,559	98,569	96,113	94,017	19,445	47,849	35,258	18,945	16,314	53,338	16,186
Interest on business indebtedness	14,131	65,543	277,319	70,815	97,089	109,415	59,533	25,978	29,131	41,767	21,751	20,016	45,997	26,654
Laundry and cleaning	713	2,767	53,227	18,839	19,218	15,170	2,356	2,081	1,323	1,670	250	1,420	3,133	964
Legal and professional services	25,292	20,700	495,754	209,763	215,343	70,648	141,417	10,429	103,954	34,722	18,963	15,760	36,708	9,343
Office supplies	740	15,464	314,182	149,376	99,242	65,563	132,135	9,235	28,616	53,914	24,629	29,285	24,268	5,870
Pension and profit-sharing plans	329	*74	46,861	25,051	16,534	5,276	7,641	*171	3,729	2,508	1,375	1,133	1,863	*267
Postage	185	3,070	44,420	16,446	11,258	16,716	30,121	2,298	4,322	11,640	4,187	7,453	11,096	942
Rent on business property	13,219	126,211	1,018,538	475,355	310,167	233,015	345,303	69,688	69,438	100,735	49,741	50,993	141,193	28,520
Repairs	22,664	46,929	125,128	42,867	40,702	41,559	22,566	19,967	11,499	15,094	6,031	9,063	41,732	12,768
Salaries and wages	92,279	195,778	2,731,051	1,097,177	979,510	654,364	767,843	110,891	400,696	420,429	231,590	188,839	190,362	61,210
Jobs credit	*12	*23	5,053	2,505	611	1,937	791	*812	*6	720	*41	*679	*707	—
Win credit	—	*418	461	*126	*17	*318	*56	*24	—	*789	*255	*534	*1,162	—
Supplies	13,306	43,001	481,033	157,029	217,812	106,193	13,782	28,422	25,559	14,307	4,239	10,068	59,139	9,229
Taxes	15,233	55,509	395,150	148,679	135,885	110,586	105,110	37,414	51,326	48,428	24,888	23,540	47,246	24,559
Telephone	5,306	24,582	292,746	156,242	67,255	69,249	155,722	23,757	32,323	51,575	21,750	29,825	47,698	11,769
Travel and entertainment	24,703	46,413	162,307	88,054	32,541	41,712	153,372	19,159	61,201	38,986	21,354	17,632	116,711	17,475
Utilities	5,067	56,684	201,334	55,895	61,055	84,384	34,387	28,776	17,154	23,665	7,851	15,813	29,912	13,963
Other business deductions	533,381	233,898	1,604,238	608,684	578,846	416,708	583,465	131,455	210,007	159,450	70,307	89,143	315,563	78,446
Net income (less deficit)	292,789	136,768	10,334,944	5,567,680	2,841,575	1,925,690	2,914,442	279,708	771,048	1,180,989	546,449	634,540	1,124,783	248,246
Net income	102,198	348,223	10,494,345	5,633,169	2,864,194	1,996,982	3,017,427	334,987	889,846	1,202,357	551,412	650,945	1,361,431	286,649
Deficit	394,988	211,456	159,401	65,489	22,619	71,292	102,984	55,279	118,798	21,368	4,963	16,405	236,649	38,404

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with net income															
Number of businesses	8,330,818	6,753,806	1,743,375	1,577,012	888,851	18,934	43,165	1,964	281,635	88,705	129,017	26,107	23,399	14,169	61,066
Business receipts, total	408,773,035	342,751,758	71,429,443	66,021,277	28,577,729	1,222,240	1,749,699	649,600	15,924,800	4,493,647	8,637,176	1,278,875	2,363,290	274,965	849,255
Income from sales and operations	406,266,173	340,244,897	71,346,719	66,021,277	28,577,729	1,222,240	1,749,699	649,600	15,924,800	4,493,647	8,637,176	1,278,875	2,363,290	274,965	849,255
Other business income	2,506,861	2,506,861	82,724	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	328,495,710	275,673,120	56,795,548	52,822,590	20,984,683	1,030,161	1,259,165	605,258	13,903,803	3,886,617	7,179,408	1,050,767	2,157,116	208,833	556,780
Cost of sales and operations, total	186,916,439	170,417,894	17,931,730	16,498,546	3,434,841	407,525	568,003	441,866	7,329,849	912,336	1,199,524	416,725	1,436,710	113,577	237,588
Inventory, beginning-of-year	15,899,364	14,595,017	1,363,447	1,304,347	207,242	*2,612	*60,167	40,501	812,483	67,234	9,313	*2,095	11,211	12,756	78,736
Purchases	147,352,062	136,679,570	11,495,960	10,672,492	763,131	176,976	74,068	421,012	6,623,444	653,780	164,390	239,363	1,373,429	67,106	115,794
Cost of labor	11,634,864	9,214,475	2,728,278	2,420,389	1,038,575	137,730	262,933	5,493	314,749	78,195	434,412	55,519	29,378	15,788	47,616
Jobs credit	2,920	—	2,920	2,920	2,641	—	*182	*(1)	*58	—	—	*34	—	—	*4
Win credit	*481	—	*481	*481	*254	—	—	—	—	—	—	—	—	*227	—
Materials and supplies	12,282,850	11,223,527	1,229,654	1,059,322	440,821	29,519	64,878	1,103	183,450	69,249	202,234	25,020	11,946	5,125	25,978
Other costs	18,063,257	15,438,186	2,784,722	2,625,071	1,221,406	63,352	162,086	18,642	419,414	118,174	399,672	96,762	50,920	28,504	46,139
Less: Inventory, end-of-year	18,312,556	16,732,881	1,666,931	1,579,676	233,439	*2,663	*55,946	44,884	1,023,633	74,295	10,497	*1,999	40,174	15,474	76,671
Advertising	2,185,809	2,185,809	19,875	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	57,349	56,002	2,981	1,347	*34	*14	*20	—	35	—	*46	*(1)	—	*1,164	*34
Bad debts from sales or services	371,031	371,031	2,905	—	—	—	—	—	—	—	—	—	—	—	—
Bank charges	112,478	112,478	2,478	—	—	—	—	—	—	—	—	—	—	—	—
Car and truck expenses	9,117,618	9,117,618	191,211	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,156,364	3,156,364	26,260	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	590,276	587,883	2,776	2,393	641	*8	*175	*27	345	—	*206	—	—	*78	*913
Depreciation	15,435,186	8,873,347	6,869,904	6,561,839	3,464,898	85,237	125,762	12,266	1,057,654	439,689	1,096,717	100,834	109,105	22,287	47,389
Dues and publications	735,979	735,979	9,449	—	—	—	—	—	—	—	—	—	—	—	—
Employee benefit programs	300,598	296,391	7,699	4,207	744	*134	*108	—	1,098	*58	1,844	*109	*28	*18	*66
Freight	888,906	491,962	417,063	396,944	82,721	20,226	6,754	1,849	78,310	15,487	168,188	5,740	12,276	1,386	4,008
Insurance	5,697,581	4,727,722	1,098,024	969,859	544,388	25,043	34,506	1,670	142,196	62,151	114,171	19,155	12,229	2,282	12,069
Interest on business indebtedness	7,414,195	3,915,397	3,591,423	3,498,797	1,647,561	41,391	50,361	16,085	830,234	206,124	540,685	58,520	71,416	5,053	31,367
Laundry and cleaning	384,052	384,052	4,419	—	—	—	—	—	—	—	—	—	—	—	—
Legal and professional services	1,941,956	1,941,956	27,503	—	—	—	—	—	—	—	—	—	—	—	—
Office supplies	1,342,548	1,342,548	16,067	—	—	—	—	—	—	—	—	—	—	—	—
Pension and profit-sharing plans	132,879	129,383	5,866	3,496	1,627	—	*361	*4	154	*211	869	*63	*138	*62	*8
Postage	377,494	377,494	2,450	—	—	—	—	—	—	—	—	—	—	—	—
Rent on business property	9,337,405	6,970,216	2,449,942	2,367,190	1,414,515	59,589	41,687	2,815	431,535	127,409	198,752	26,823	42,097	2,635	19,332
Repairs	6,252,448	3,497,520	2,927,672	2,754,928	1,437,339	49,104	71,050	3,508	485,758	162,004	431,345	36,766	36,200	9,765	32,089
Salaries and wages	23,029,500	23,029,500	528,063	—	—	—	—	—	—	—	—	—	—	—	—
Jobs credit	58,903	58,903	*1,585	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	8,301	8,301	—	—	—	—	—	—	—	—	—	—	—	—	—
Supplies	2,976,890	2,976,890	98,948	—	—	—	—	—	—	—	—	—	—	—	—
Taxes	7,524,184	5,959,592	1,661,159	1,564,592	912,524	23,616	57,568	1,505	244,958	84,485	162,124	11,905	17,932	3,214	44,761
Telephone	2,449,261	2,449,261	32,347	—	—	—	—	—	—	—	—	—	—	—	—
Travel and entertainment	2,499,431	2,499,431	32,001	—	—	—	—	—	—	—	—	—	—	—	—
Utilities	4,200,190	3,390,609	852,325	809,581	346,693	21,052	33,220	3,289	121,238	59,243	159,747	44,860	9,876	4,658	5,704
Other business deductions	33,134,868	15,745,996	17,984,593	17,388,872	7,696,156	297,222	269,591	120,375	3,180,438	1,817,421	3,105,189	329,267	409,107	42,654	121,451
Net income	80,277,325	67,078,638	14,633,895	13,198,687	7,593,046	192,080	490,534	44,342	2,020,997	607,030	1,457,768	228,108	206,174	66,133	292,475

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with net income														
Number of businesses	2,293	19,385	61,866	82,819	48,690	45,894	2,796	933,457	205,727	687,479	60,277	105,225	47,054	84,533
Business receipts, total	81,064	468,330	1,402,356	3,456,417	4,616,215	4,124,206	492,008	45,209,490	17,952,606	25,858,996	4,119,776	2,603,754	2,282,242	4,028,924
Income from sales and operations	80,488	458,940	1,399,689	3,386,325	4,519,360	4,035,594	483,766	45,009,949	17,817,865	25,796,510	4,105,981	2,593,646	2,279,973	4,024,725
Other business income	*576	9,390	2,667	70,092	96,855	88,612	8,243	199,541	134,742	62,487	13,795	10,108	2,270	4,199
Business deductions, total	63,736	380,203	1,018,250	2,510,770	3,549,293	3,120,173	429,120	36,502,691	15,406,522	20,002,677	3,435,674	1,864,080	1,830,635	3,172,341
Cost of sales and operations, total	42,899	122,973	422,113	845,198	1,004,114	859,738	144,375	22,897,261	11,062,468	11,215,963	2,285,362	848,839	1,171,628	1,988,338
Inventory, beginning-of-year	*9,421	1,242	9,348	39,089	19,176	18,660	*516	929,809	593,358	292,986	115,520	6,116	71,855	11,667
Purchases	43,519	88,389	181,851	509,709	445,693	401,366	44,326	7,791,202	2,796,575	4,759,922	1,411,925	187,942	705,288	512,158
Cost of labor	*467	*9,219	118,611	179,592	65,532	32,681	32,850	3,776,338	1,570,671	2,117,338	303,389	283,337	152,344	519,263
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*1,334	5,698	83,996	79,305	46,202	34,661	11,541	6,746,076	3,412,456	3,112,422	469,904	275,086	238,392	719,079
Other costs	*56	20,342	41,206	98,046	464,822	409,167	55,655	4,616,718	3,307,682	1,241,644	117,958	103,511	79,002	238,001
Less: Inventory, end-of-year	*11,897	1,917	12,900	60,542	37,311	36,797	*514	962,881	618,275	308,349	133,334	7,154	75,252	11,832
Advertising	1,657	4,305	8,299	5,614	2,921	2,577	344	125,553	38,547	83,913	16,544	11,780	7,561	7,788
Amortization	—	—	*858	*775	1,603	1,567	36	1,656	*138	1,498	*1,059	*192	*1	*202
Bad debts from sales or services	*2	*36	393	2,474	1,897	1,226	671	27,189	4,498	22,056	4,017	563	3,452	2,851
Bank charges	*48	565	726	1,138	156	144	12	14,535	3,435	10,750	1,821	744	509	912
Car and truck expenses	6,286	17,118	82,984	84,823	52,592	48,360	4,232	1,669,744	415,020	1,192,720	148,911	144,291	80,854	164,433
Commissions	*45	*919	4,867	20,430	16,688	13,092	3,597	187,617	85,362	94,305	11,018	28,667	1,030	9,480
Depletion	—	*44	*203	*135	538,348	526,378	11,970	3,553	*154	3,108	*23	*260	—	—
Depreciation	2,264	21,742	77,277	206,783	233,997	195,257	38,740	1,318,039	414,016	874,384	100,849	63,285	62,131	84,363
Dues and publications	*21	899	1,097	7,433	3,683	3,528	155	30,700	8,638	21,556	3,520	2,270	5,135	2,569
Employee benefit programs	—	—	1,601	1,892	4,849	4,321	*528	108,185	36,252	70,777	15,417	10,893	8,165	18,074
Freight	*238	919	280	18,682	3,568	410	3,157	22,190	7,545	14,407	4,175	545	1,040	154
Insurance	*572	10,582	40,173	76,839	38,674	24,369	14,305	876,083	281,682	575,809	90,947	62,868	43,254	81,583
Interest on business indebtedness	1,280	12,442	14,105	64,800	86,822	78,186	8,637	543,597	262,295	262,268	33,225	17,894	19,683	18,790
Laundry and cleaning	*187	1,558	880	1,794	243	235	*9	12,958	2,744	9,903	2,593	1,824	247	664
Legal and professional services	371	3,724	5,872	17,535	55,698	52,158	3,541	142,884	49,962	89,249	13,684	10,729	7,829	14,161
Office supplies	*569	869	4,118	10,510	6,354	5,846	508	104,492	48,506	54,003	12,478	6,846	6,484	5,387
Pension and profit-sharing plans	—	—	*39	2,331	1,103	842	*261	16,836	2,960	13,182	3,087	*5,635	*264	3,052
Postage	*213	104	671	1,462	467	437	*30	8,184	2,135	5,976	1,181	911	651	675
Rent on business property	*22	10,121	22,159	50,451	60,329	43,571	16,758	474,778	154,974	279,948	44,045	23,839	12,750	31,379
Repairs	*406	6,685	42,546	123,108	48,991	35,924	13,067	498,001	162,775	320,511	22,542	13,852	10,506	26,783
Salaries and wages	*139	54,188	115,251	358,485	140,496	112,854	27,643	3,180,374	957,027	2,142,272	321,399	265,774	195,087	357,592
Jobs credit	—	—	*824	*761	*37	*34	*3	11,036	6,136	4,785	*207	—	*259	*1,882
Win credit	—	—	—	—	*9	*9	—	*2,208	*40	*2,168	—	*56	*165	*6
Supplies	*645	8,722	21,821	67,760	30,634	22,216	8,418	593,770	98,675	410,410	28,097	78,825	36,476	42,395
Taxes	415	7,413	28,763	59,976	156,261	142,851	13,410	745,596	245,021	479,793	84,350	59,788	46,336	66,485
Telephone	*694	4,514	9,591	17,548	10,515	9,407	1,108	208,860	50,113	153,412	25,475	18,337	15,414	15,576
Travel and entertainment	*635	5,239	4,997	21,131	22,203	20,260	1,943	142,612	41,254	95,406	10,786	15,049	10,046	8,953
Utilities	*499	6,805	4,787	30,653	12,633	9,020	3,613	145,564	40,296	101,255	19,467	10,722	10,738	8,111
Other business deductions	3,628	77,717	102,604	411,772	1,013,499	905,444	108,055	2,415,121	936,206	1,410,798	129,811	158,916	73,790	213,484
Net income	17,328	88,127	384,106	945,647	1,066,922	1,004,033	62,889	8,706,799	2,546,084	5,856,319	684,102	739,674	451,607	856,583

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interuban passenger transit	Trucking and warehousing	Other transportation	Communication, electric gas and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with net income													
Number of businesses	222,931	167,459	40,251	151,128	46,611	34,257	14,812	55,448	295,192	40,345	214,568	21,483	18,796
Business receipts, total	4,405,071	8,419,229	1,397,887	10,941,164	3,041,265	2,432,029	1,327,483	4,140,387	14,592,510	815,261	11,438,017	1,418,985	920,246
Income from sales and operations	4,391,892	8,400,294	1,395,575	10,897,965	3,034,293	2,417,414	1,322,665	4,123,592	14,516,985	802,370	11,392,542	1,407,301	914,772
Other business income	13,179	18,935	2,312	43,199	6,972	14,615	4,818	16,795	75,525	12,891	45,475	11684	5,474
Business deductions, total	2,952,767	6,747,180	1,093,492	9,050,690	2,576,118	1,992,214	1,013,470	3,468,889	11,975,939	614,560	9,391,112	1,228,896	741,370
Cost of sales and operations, total	1,648,593	3,273,204	618,830	5,023,352	1,155,679	1,062,610	471,188	2,333,874	2,637,128	57,477	1,743,408	688,572	147,671
Inventory, beginning-of-year	22,731	65,097	43,465	347,295	72,479	37,153	42,361	195,301	32,892	*2,816	15,667	7,568	6,841
Purchases	563,169	1,379,440	234,704	3,129,425	744,471	552,543	210,638	1,621,774	1,224,284	*17,364	819,229	286,452	101,239
Cost of labor	264,213	594,791	88,329	846,653	149,377	183,581	140,848	372,848	234,250	*25,127	184,263	8,809	16,050
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	535,387	874,575	221,197	567,568	152,376	117,549	81,368	216,275	174,277	*9,445	151,573	3,686	9,573
Other costs	278,666	424,506	67,392	538,448	121,594	213,741	50,357	152,755	1,003,387	*6,457	586,728	387,535	22,666
Less: Inventory, end-of-year	15,573	65,205	36,257	406,037	84,618	41,957	54,383	225,079	31,961	*3,732	14,053	5,479	8,697
Advertising	7,606	32,634	3,093	47,189	5,139	15,919	3,466	22,664	37,115	2,524	14,987	12,892	6,711
Amortization	—	*43	*21	2,112	*83	*86	*19	1,924	1,000	*1	*295	*101	*603
Bad debts from sales or services	2,648	8,525	*635	12,645	1,795	5,620	*1,466	3,764	3,474	298	1,974	277	925
Bank charges	4,551	2,213	350	2,811	425	1,442	175	769	3,079	53	2,579	169	279
Car and truck expenses	292,967	361,264	62,004	254,279	94,287	56,826	24,891	78,275	1,240,620	75,877	1,072,808	33,981	57,955
Commissions	13,585	30,526	7,949	71,424	20,704	12,190	6,546	31,984	146,688	14,927	106,626	18,278	6,857
Depletion	*40	*2,785	*291	4,576	*4,059	*152	—	*365	1,762	*480	*447	*715	*120
Depreciation	108,166	455,590	29,639	493,909	210,564	92,212	75,923	115,210	1,195,506	59,977	1,028,751	43,303	63,475
Dues and publications	2,360	5,703	506	8,170	614	3,977	348	3,230	21,480	8,613	8,552	3,543	772
Employee benefit programs	4,861	13,368	1,156	15,002	1,732	3,230	3,137	6,903	13,360	*211	9,293	996	2,861
Freight	2,107	6,386	237	64,622	29,976	11,474	4,102	19,071	21,957	*228	19,595	1,634	500
Insurance	70,498	226,661	18,592	214,800	89,461	32,976	25,822	66,541	575,262	45,528	482,111	20,598	27,025
Interest on business indebtedness	39,700	132,977	19,034	146,422	58,899	25,994	21,824	39,704	373,239	15,495	320,659	18,620	18,465
Laundry and cleaning	1,362	3,214	*312	4,290	245	1,848	776	1,420	8,478	1,338	5,609	903	627
Legal and professional services	11,650	31,196	3,674	45,351	7,286	14,152	5,788	18,125	50,812	3,679	35,817	5,147	6,168
Office supplies	5,874	16,934	1,984	37,024	2,994	14,692	5,338	14,000	31,362	2,178	16,651	7,346	5,187
Pension and profit-sharing plans	*149	994	*694	5,263	*935	*1,254	*1,069	2,005	3,525	*118	3,153	*253	—
Postage	797	1,760	74	29,497	225	18,839	335	10,097	5,982	290	2,162	1,697	1,833
Rent on business property	22,799	145,136	39,856	214,559	43,393	74,417	29,000	67,749	277,799	33,082	191,232	22,315	31,170
Repairs	17,011	229,817	14,715	194,106	126,259	22,265	11,306	34,276	943,352	41,078	843,451	28,186	30,636
Salaries and wages	284,221	718,200	81,075	1,002,063	286,229	248,064	178,905	288,865	1,121,909	108,007	784,332	90,132	139,437
Jobs credit	*32	2,404	*115	4,500	*886	*497	*1,357	1,760	1,622	*81	1,413	*64	*65
Win credit	*1,935	*7	—	*368	*288	—	*79	*2	*3	*3	—	—	—
Supplies	88,926	135,691	84,685	98,618	22,626	34,642	21,955	19,395	96,731	3,747	73,999	9,213	9,771
Taxes	49,535	173,300	20,783	256,495	63,846	64,297	35,879	92,472	411,277	24,230	347,435	14,517	25,095
Telephone	20,036	58,573	5,335	61,241	7,503	21,820	6,062	25,856	103,323	8,044	70,942	16,413	7,924
Travel and entertainment	11,853	38,719	5,952	55,479	6,131	24,043	5,890	19,415	161,844	437	113,999	45,241	2,167
Utilities	15,478	36,740	4,013	105,102	13,403	26,447	20,159	45,093	43,351	4,228	27,207	5,643	6,273
Other business deductions	227,359	607,439	68,117	585,157	322,797	101,220	53,537	107,603	2,446,149	102,498	2,064,451	138,273	140,928
Net income	1,452,304	1,672,049	304,395	1,890,474	465,147	439,815	314,013	671,498	2,616,570	200,701	2,046,905	190,089	178,876

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade														
		Wholesale trade								Retail trade					
											Building materials, paint, hardware, garden supply, and mobile home dealers				
	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with net income															
Number of businesses	1,515,131	236,768	10,899	5,397	5,842	21,799	29,807	8,350	154,674	1,178,955	42,835	9,836	6,591	11,949	14,459
Business receipts, total	167,175,158	38,180,874	2,134,274	942,925	1,976,042	2,604,396	6,382,679	5,777,516	18,363,042	124,150,636	6,188,538	1,812,828	698,500	1,841,566	1,835,644
Income from sales and operations	166,303,927	37,967,121	2,128,186	939,758	1,952,160	2,581,844	6,357,462	5,755,724	18,251,988	123,537,652	6,147,747	1,795,118	697,255	1,833,024	1,822,349
Other business income	871,231	213,753	6,088	3,167	23,882	22,552	25,218	21,792	111,055	612,985	40,791	17,710	1,245	8,542	13,295
Business deductions, total	152,796,189	34,576,498	1,955,978	861,524	1,860,411	2,264,076	5,975,459	5,660,253	15,998,798	114,194,446	5,601,162	1,663,563	627,021	1,638,207	1,672,371
Cost of sales and operations, total	121,867,233	28,982,494	1,640,855	619,860	1,604,639	1,622,158	5,237,917	5,346,366	12,910,699	89,969,772	4,308,687	1,293,619	439,609	1,299,220	1,276,239
Inventory, beginning-of-year	12,078,925	2,317,837	194,240	69,052	441,134	272,253	143,723	152,981	1,044,455	9,457,466	950,766	205,693	39,592	414,807	290,674
Purchases	115,141,757	27,371,621	1,603,589	519,411	1,648,623	1,463,621	4,894,145	4,841,076	12,401,155	85,182,163	4,118,977	1,160,748	395,989	1,324,396	1,237,844
Cost of labor	1,844,021	258,008	17,526	9,613	16,315	44,955	39,611	7,651	122,338	1,508,634	126,193	61,699	19,147	17,142	28,205
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	1,432,065	271,357	7,446	21,369	6,361	50,067	20,597	14,702	150,814	1,016,079	88,273	43,789	20,718	1,482	22,284
Other costs	5,309,283	1,525,690	73,668	65,354	29,466	87,560	279,685	472,455	517,502	3,615,725	113,150	50,195	11,970	14,083	36,902
Less: Inventory, end-of-year	13,938,818	2,762,018	255,614	64,939	537,259	296,298	139,844	142,499	1,325,565	10,810,295	1,088,673	228,505	47,807	472,689	339,671
Advertising	1,059,946	124,467	8,033	9,579	9,024	14,396	9,786	3,484	70,166	898,784	66,946	18,718	7,349	19,803	21,076
Amortization	18,961	2,098	*224	*15	*(1)	*226	141	*2	1,491	13,514	*16	*(1)	—	*8	*9
Bad debts from sales or services	211,329	52,422	3,726	2,025	1,961	8,238	4,196	836	31,439	152,214	15,244	7,919	1,316	3,255	2,754
Bank charges	48,371	4,546	94	31	153	159	1,024	241	2,843	42,629	945	178	135	423	210
Car and truck expenses	2,051,200	656,237	27,129	16,435	18,695	58,814	118,499	23,387	393,279	1,225,396	94,265	30,431	13,871	26,842	23,122
Commissions	634,793	321,140	9,969	19,478	3,186	39,466	11,887	22,746	214,410	282,619	21,352	8,664	*314	*1,007	11,367
Depletion	12,964	3,654	—	*1,110	—	—	—	—	*2,544	6,957	*2,127	*1,534	—	*18	*576
Depreciation	2,107,764	416,877	16,326	23,105	17,553	51,946	60,096	25,092	222,760	1,609,788	103,909	32,883	11,276	24,287	35,463
Dues and publications	76,954	18,453	881	618	474	2,390	1,884	544	11,661	54,038	3,701	1,622	199	938	941
Employee benefit programs	65,075	15,368	880	*326	2,485	2,117	3,450	84	6,025	46,802	2,577	930	*261	711	674
Freight	309,591	124,992	1,275	1,609	6,425	13,678	13,176	17,533	71,296	174,321	29,108	14,550	2,359	7,893	4,305
Insurance	1,366,868	232,331	15,905	10,623	14,683	25,794	38,727	11,550	115,049	1,083,921	74,154	20,913	13,248	19,522	20,471
Interest on business indebtedness	1,216,109	220,226	13,188	12,129	20,160	23,784	21,976	20,102	108,886	959,897	74,590	14,508	6,622	24,840	28,621
Laundry and cleaning	149,188	5,966	567	*150	308	219	1,556	44	3,121	141,048	1,294	377	*433	287	198
Legal and professional services	405,973	64,505	3,667	3,111	2,507	7,994	7,018	3,310	36,898	325,408	18,041	6,641	2,404	4,296	4,700
Office supplies	251,407	67,685	3,100	3,383	2,002	12,787	6,897	1,399	38,117	164,749	13,296	4,616	1,628	4,363	2,688
Pension and profit-sharing plans	16,226	7,341	*334	*85	*212	1,016	1,128	*25	4,540	8,536	*283	*12	*114	*63	*95
Postage	103,306	34,445	634	261	628	5,128	1,653	150	25,993	63,684	2,194	476	250	1,208	259
Rent on business property	2,565,148	241,597	17,456	12,509	3,687	27,008	26,883	8,019	146,035	2,244,402	69,580	10,429	12,673	23,602	22,877
Repairs	837,724	159,043	9,471	12,076	6,628	13,093	21,691	14,079	82,004	651,551	34,453	10,942	3,311	7,546	12,654
Salaries and wages	8,525,309	1,097,169	97,191	59,492	81,996	140,563	176,771	38,049	503,108	7,253,083	348,307	92,798	70,994	91,005	93,511
Jobs credit	23,212	778	*9	*201	*124	—	*81	*10	353	21,774	*1,080	*447	*114	*52	*466
Win credit	1,570	*909	—	*360	—	—	*22	—	*528	494	*4	*1	*4	—	—
Supplies	742,502	75,278	6,290	1,036	5,968	6,347	12,017	3,810	39,810	645,708	25,506	5,592	3,381	6,488	10,046
Taxes	2,624,360	338,815	24,273	14,943	17,477	33,144	33,916	8,350	206,712	2,219,322	119,074	41,781	14,609	27,287	35,397
Telephone	657,902	195,742	9,117	6,358	5,656	28,851	22,932	5,418	117,410	416,885	26,765	8,626	5,465	6,593	6,081
Travel and entertainment	628,200	299,548	5,877	9,921	4,255	37,678	19,668	3,742	218,407	265,838	19,729	5,372	699	6,387	7,270
Utilities	1,725,729	120,179	10,000	3,127	7,948	12,559	21,617	9,156	55,772	1,576,902	49,136	9,171	8,875	16,248	14,842
Other business deductions	2,540,841	695,568	29,527	18,692	21,824	74,525	99,054	92,743	359,204	1,718,946	76,966	20,712	5,743	14,120	36,392
Net income	14,378,969	3,604,376	178,296	81,400	115,631	340,320	407,220	117,264	2,364,244	9,956,190	587,375	149,265	71,479	203,359	163,273

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
		Food stores			Automotive dealers and service stations									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Businesses with net income														
Number of businesses	19,316	123,309	80,001	43,308	161,261	3,343	25,726	100,100	32,092	45,152	70,529	117,424	44,517	13,895
Business receipts, total	3,240,312	23,071,907	18,859,057	4,212,850	42,912,515	2,488,998	3,865,653	31,882,187	4,675,677	3,826,327	5,999,285	11,203,145	3,211,284	2,748,470
Income from sales and operations	3,234,457	22,969,744	18,782,650	4,187,094	42,788,593	2,469,846	3,843,223	31,822,938	4,652,586	3,802,947	5,953,961	11,148,693	3,168,067	2,737,338
Other business income	5,854	102,163	76,407	25,756	123,923	19,151	22,430	59,250	23,092	23,380	45,323	54,452	43,217	11,132
Business deductions, total	3,021,724	21,816,546	17,976,286	3,840,260	40,636,817	2,436,040	3,654,362	30,244,792	4,301,624	3,314,533	5,316,086	10,051,603	2,877,369	2,465,755
Cost of sales and operations, total	2,559,525	18,329,208	15,434,074	2,895,134	35,205,812	2,157,093	3,176,316	26,517,600	3,354,804	2,341,864	3,778,566	5,777,777	1,685,001	1,861,563
Inventory, beginning-of-year	353,386	1,112,969	1,018,509	94,460	2,155,968	310,633	344,840	687,243	813,252	806,270	782,922	155,606	79,441	461,071
Purchases	2,550,396	17,783,326	15,134,870	2,648,456	33,509,252	2,030,678	2,811,764	25,432,633	3,234,178	2,354,238	3,408,127	4,932,553	1,570,324	1,826,268
Cost of labor	15,389	179,106	118,884	60,222	356,414	25,810	44,972	223,989	61,644	63,916	139,175	365,153	50,319	9,265
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	7,164	66,327	31,697	34,630	340,820	2,119	64,719	209,313	64,668	14,989	129,257	146,213	17,030	7,795
Other costs	17,949	439,030	283,972	155,058	1,369,679	181,479	278,921	834,053	75,226	49,696	198,498	354,988	56,770	43,583
Less: Inventory, end-of-year	384,759	1,251,550	1,153,859	97,691	2,526,321	393,626	368,900	869,632	894,164	947,244	879,413	176,736	88,883	486,418
Advertising	12,895	112,423	86,831	25,592	141,410	14,317	18,919	58,497	49,677	70,941	121,564	98,462	32,742	21,590
Amortization	*67	3,267	2,582	*685	2,302	*28	*849	449	*976	*482	*981	2,339	*94	*651
Bad debts from sales or services	2,533	10,552	9,699	853	60,853	2,858	7,604	40,099	10,292	3,332	19,071	3,021	2,573	5,028
Bank charges	666	4,670	3,356	1,315	8,559	99	657	5,253	2,548	5,597	2,396	6,082	473	730
Car and truck expenses	12,822	114,745	60,272	54,473	227,966	5,924	38,262	127,131	56,649	30,907	132,234	88,248	18,974	15,373
Commissions	3,817	21,923	16,124	5,800	48,790	6,396	29,331	8,172	4,891	5,158	36,418	13,411	*4,447	*2
Depletion	—	*828	*700	*128	*1,814	*121	*44	*1,647	*2	—	*79	*9	*68	*179
Depreciation	35,200	241,881	173,091	68,790	308,377	9,659	23,493	207,225	68,000	45,466	95,165	306,729	88,747	28,084
Dues and publications	641	4,442	3,056	1,387	8,585	917	1,288	4,050	2,331	3,201	4,338	3,287	2,021	3,702
Employee benefit programs	*251	9,701	7,373	2,328	12,950	4,175	1,918	5,517	1,340	1,470	2,319	5,713	1,179	2,112
Freight	6,364	25,829	19,124	6,704	25,052	2,248	1,769	7,526	13,510	11,570	27,155	1,793	451	1,937
Insurance	19,311	142,843	101,795	41,049	286,804	14,210	26,215	191,821	54,558	39,180	76,308	160,243	57,389	27,313
Interest on business indebtedness	30,778	127,101	100,818	26,283	219,689	36,020	33,369	87,799	62,501	38,497	65,334	148,981	45,150	19,327
Laundry and cleaning	1,619	17,044	10,913	6,131	46,288	619	948	42,200	2,521	1,574	1,939	49,291	13,582	1,250
Legal and professional services	4,382	42,943	31,409	11,534	75,352	2,840	5,652	53,540	13,321	16,473	16,786	54,878	15,626	10,499
Office supplies	2,055	11,907	7,474	4,433	35,094	2,891	5,057	17,624	9,522	8,809	19,178	12,222	2,808	6,872
Pension and profit-sharing plans	*26	1,098	850	*248	1,755	454	*136	875	*290	*443	*295	702	*90	1,243
Postage	1,112	2,728	1,943	786	4,714	200	347	2,011	2,156	4,417	3,266	641	208	2,557
Rent on business property	38,330	278,515	191,817	86,698	565,098	8,192	23,911	459,686	73,308	138,166	124,019	394,953	97,547	47,492
Repairs	10,987	120,995	83,451	37,545	125,198	9,520	25,420	69,248	21,011	16,158	30,959	137,784	43,768	10,219
Salaries and wages	145,830	1,092,524	811,524	281,000	1,778,555	83,357	74,120	1,354,409	266,669	284,008	348,435	1,581,190	336,380	273,493
Jobs credit	*94	5,976	3,447	*2,529	5,337	52	*6	4,460	818	*1,160	1,160	2,748	*1,519	*564
Win credit	—	*220	*164	*57	*87	—	—	*87	—	—	*90	*60	—	*29
Supplies	8,673	128,095	73,288	54,807	134,645	5,701	11,673	95,732	21,538	21,266	29,483	133,780	29,922	11,646
Taxes	45,144	304,945	245,910	59,035	574,988	15,953	30,177	450,405	78,453	77,181	111,778	410,903	159,295	42,777
Telephone	5,828	40,731	24,687	16,044	71,031	4,913	12,343	28,232	25,542	22,546	45,480	35,507	12,597	11,285
Travel and entertainment	3,307	11,414	3,660	7,754	33,657	3,522	10,126	5,130	14,880	21,715	22,414	12,784	12,267	2,946
Utilities	43,731	361,224	290,136	71,088	256,797	8,086	21,014	190,081	37,616	47,508	64,474	386,702	110,924	30,731
Other business deductions	25,924	259,167	183,942	75,225	380,107	35,779	73,409	217,382	53,538	57,763	136,900	226,979	104,566	25,748
Net income	218,588	1,255,361	882,771	372,590	2,275,699	52,958	211,291	1,637,396	374,054	511,793	683,199	1,151,542	333,915	282,716

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses with net income														
Number of businesses	19,295	38,841	24,381	20,326	278,922	158,952	99,408	775,168	24,441	18,956	5,485	177,381	573,346	10,612
Business receipts, total	3,983,750	1,559,333	1,818,027	1,066,451	2,493,467	10,827,826	4,843,648	18,301,632	1,422,764	1,133,099	289,665	5,557,220	11,321,648	568,818
Income from sales and operations	3,977,212	1,551,692	1,789,748	1,060,759	2,450,268	10,756,426	4,799,154	17,783,289	1,395,381	1,109,007	286,374	5,476,419	10,911,489	554,953
Other business income	6,538	7,641	28,280	5,692	43,199	71,400	44,494	518,344	27,383	24,092	3,292	80,801	410,159	13,865
Business deductions, total	3,744,729	1,338,140	1,612,228	927,810	1,967,794	9,502,150	4,025,245	10,115,906	931,493	741,703	189,790	2,977,441	6,206,972	458,916
Cost of sales and operations, total	3,214,077	860,712	1,193,043	620,328	1,287,304	6,946,303	2,914,968	2,013,117	468,613	382,472	86,141	366,801	1,177,703	54,905
Inventory, beginning-of-year	333,510	350,987	348,549	183,301	58,948	1,323,771	303,622	193,347	16,729	16,098	*631	*922	175,696	34,384
Purchases	3,032,303	778,053	1,109,575	635,656	1,091,715	6,481,401	2,587,974	781,353	306,303	255,893	*50,409	54,416	420,634	16,074
Cost of labor	3,054	6,389	12,596	8,897	11,520	161,249	77,379	119,839	*2,108	*2,108	—	36,942	80,789	14,273
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	3,253	14,878	12,700	8,934	44,689	113,756	144,630	136,711	*10,285	*10,285	—	19,858	106,567	14,170
Other costs	205,817	81,279	91,008	9,346	151,480	433,451	167,868	990,061	148,714	111,253	*37,461	254,764	586,584	9,053
Less: Inventory, end-of-year	363,861	370,872	381,385	225,806	71,048	1,567,325	366,504	208,193	15,526	13,165	*2,360	*102	192,566	33,049
Advertising	9,535	22,773	19,256	15,022	20,271	132,954	36,695	386,639	9,231	6,195	3,036	100,643	276,765	5,018
Amortization	296	*569	—	*283	*1	2,164	3,349	9,449	*784	*784	—	6,475	2,191	593
Bad debts from sales or services	2,679	1,171	1,953	154	3,282	20,769	6,693	36,627	1,591	164	1,427	22,088	12,948	65
Bank charges	1,319	1,135	1,238	1,102	1,205	6,510	1,197	10,317	2,848	1,014	1,834	1,663	5,806	87
Car and truck expenses	14,772	45,345	24,692	15,327	213,076	176,649	169,567	1,322,962	36,740	28,325	8,415	366,488	919,735	12,629
Commissions	*67	7,344	2,040	3,491	34,011	80,347	31,033	1,366,066	80,239	57,064	23,175	368,628	917,198	14,395
Depletion	—	*112	*33	*233	*28	*1,449	*2,353	15,962	15,728	15,728	—	*96	139	*23
Depreciation	41,711	33,727	24,545	18,104	39,976	198,168	81,100	514,592	21,887	19,506	2,381	110,350	382,356	68,230
Dues and publications	1,757	1,721	2,441	831	1,831	11,539	4,463	153,701	4,370	3,618	751	28,130	121,201	761
Employee benefit programs	481	1,259	*1,014	341	*72	5,364	2,904	9,999	70	68	*2	7,720	2,208	591
Freight	1,422	3,667	6,834	4,088	5,603	23,447	10,278	2,276	234	174	*60	273	1,769	*116
Insurance	27,832	22,462	18,640	11,290	12,807	107,347	50,615	161,642	4,850	3,036	1,814	56,517	100,275	12,270
Interest on business indebtedness	27,482	31,998	20,919	11,115	14,988	83,948	35,985	406,235	29,831	15,477	14,354	57,143	319,261	88,776
Laundry and cleaning	1,233	1,509	576	345	875	2,629	2,174	6,722	174	*24	*150	2,097	4,451	516
Legal and professional services	10,301	5,784	8,725	5,384	3,497	36,736	16,059	149,871	14,188	9,079	5,109	31,640	104,043	4,357
Office supplies	2,696	2,815	4,663	2,579	7,720	32,035	18,973	189,475	6,880	5,344	1,536	79,295	103,300	1,889
Pension and profit-sharing plans	*343	*1	*46	—	*1,130	1,082	*349	9,699	461	*103	*358	7,359	1,879	*165
Postage	174	1,080	1,400	1,721	5,346	32,124	5,177	73,330	2,595	1,850	744	53,642	17,094	215
Rent on business property	48,106	59,931	43,219	62,340	40,801	236,307	79,150	344,728	24,202	17,929	6,273	151,906	168,620	10,082
Repairs	15,918	16,050	11,261	5,153	13,468	59,180	27,129	117,083	5,365	4,544	821	15,957	95,761	34,155
Salaries and wages	160,826	93,467	107,725	76,247	34,361	591,734	175,057	698,400	19,176	13,756	5,420	483,910	195,314	29,872
Jobs credit	*234	*185	*208	*313	—	1,196	*660	811	—	—	—	*598	*213	—
Win credit	—	—	—	—	—	*3	*167	*622	—	—	—	*384	*237	—
Supplies	12,159	10,358	11,201	5,851	23,655	59,469	21,516	59,772	1,514	712	803	18,973	39,285	6,329
Taxes	75,372	27,574	34,276	25,825	17,359	192,831	66,224	201,495	9,836	8,722	1,114	55,355	136,303	38,037
Telephone	7,336	15,863	7,639	5,673	23,603	85,001	45,275	318,749	18,773	14,116	4,658	128,647	171,329	3,780
Travel and entertainment	3,947	11,774	5,884	6,964	43,796	51,240	62,814	474,490	41,159	35,833	5,326	165,305	268,027	2,969
Utilities	45,006	17,607	23,764	14,135	8,855	116,306	28,647	131,725	3,969	3,102	868	28,532	99,224	39,053
Other business deductions	18,115	40,517	35,408	12,198	108,871	209,715	126,328	932,216	106,186	92,966	13,220	262,793	563,237	29,039
Net income	239,021	221,193	205,799	138,641	525,673	1,325,675	818,403	8,185,727	491,271	391,396	99,875	2,579,779	5,114,676	109,902

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Services										
	Real estate—Continued					Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with net income															
Number of businesses	21,339	523,201	6,884	11,310	2,826,461	34,547	14,968	19,579	589,514	16,532	45,016	29,420	201,157	67,369	230,020
Business receipts, total	142,223	9,668,850	594,805	346,951	75,507,960	1,882,902	1,136,692	746,210	9,090,341	541,267	1,757,457	847,455	3,181,092	716,383	2,046,688
Income from sales and operations	135,640	9,316,107	565,442	339,347	74,904,320	1,840,363	1,114,366	725,997	9,024,310	537,888	1,748,120	843,591	3,160,420	698,988	2,035,303
Other business income	6,584	352,744	29,363	7,605	603,641	42,538	22,326	20,212	66,031	3,378	9,337	3,864	20,672	17,395	11,385
Business deductions, total	67,524	5,018,287	480,689	181,557	46,996,641	1,543,583	937,625	605,957	6,396,591	463,682	1,386,247	634,061	2,215,251	310,258	1,387,093
Cost of sales and operations, total	*6,635	756,864	347,371	11,928	13,168,466	283,907	153,044	130,863	1,752,000	61,487	360,227	231,333	628,145	26,557	444,251
Inventory, beginning-of-year	—	98,706	42,606	—	911,836	15,738	6,426	9,312	110,541	1,023	17,547	14,261	31,345	3,115	43,249
Purchases	—	336,595	63,169	*4,796	7,124,954	214,801	119,114	95,687	647,443	42,314	84,505	86,377	168,761	14,437	251,048
Cost of labor	—	63,888	*1,267	*1,362	2,000,293	26,260	18,052	8,208	544,753	*3,648	130,325	23,775	329,004	*3,550	54,452
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*1	68,865	23,314	*217	1,922,873	15,240	10,086	5,154	321,804	7,443	71,318	67,999	115,017	8,118	51,909
Other costs	*6,633	293,995	271,318	*5,584	2,239,990	28,639	6,166	22,473	245,693	8,296	71,946	53,566	20,538	*1,077	90,270
Less: Inventory, end-of-year	—	105,184	54,302	*31	1,031,479	16,770	6,800	9,971	118,234	1,238	15,414	14,646	36,520	3,740	46,677
Advertising	*7	261,503	1,723	8,513	499,776	20,712	14,880	5,832	117,717	1,427	22,342	14,054	43,304	6,389	30,201
Amortization	—	1,453	130	*15	19,560	3,092	416	*2,677	3,061	—	*819	*1,066	*306	*153	716
Bad debts from sales or services	—	6,363	*31	6,489	73,944	1,513	1,203	309	8,956	*111	959	554	1,396	285	5,652
Bank charges	*5	5,560	79	76	30,189	1,426	940	486	4,354	72	725	298	1,972	284	1,003
Car and truck expenses	5,814	874,586	6,008	20,697	2,302,600	23,353	11,309	12,044	219,602	16,555	66,084	33,046	35,970	4,597	63,350
Commissions	*1,629	867,381	15,064	18,730	694,679	5,528	3,841	1,687	100,412	19,552	18,487	35,248	11,833	*5,609	9,682
Depletion	—	*78	*38	—	10,299	—	—	—	*514	*484	—	—	—	—	*30
Depreciation	11,662	283,116	9,874	9,474	2,669,421	177,188	108,247	68,941	399,687	59,600	104,460	40,432	90,149	14,065	90,981
Dues and publications	63	117,201	618	2,558	429,887	2,956	1,502	1,454	24,748	315	2,044	3,203	9,684	3,902	5,599
Employee benefit programs	—	1,421	*110	*86	73,795	2,127	691	*1,436	3,437	*1	*165	*231	657	*58	2,325
Freight	*161	1,486	*7	*(1)	45,816	455	371	*85	4,983	257	1,514	1,049	431	*43	1,688
Insurance	1,965	76,949	2,671	6,421	1,353,097	46,196	27,493	18,703	146,588	12,334	48,385	9,206	38,823	4,922	32,918
Interest on business indebtedness	8,128	167,240	42,114	13,003	1,037,703	159,236	102,214	57,023	127,183	15,583	32,091	10,053	24,389	4,563	40,504
Laundry and cleaning	*5	3,855	*(1)	*75	196,933	30,396	24,519	5,877	57,731	583	5,005	231	39,121	8,606	4,185
Legal and professional services	370	88,662	6,784	3,869	1,058,150	11,165	7,601	3,564	59,357	5,197	9,035	4,113	21,729	2,576	16,708
Office supplies	*235	95,526	971	4,678	701,175	5,161	3,133	2,029	38,770	667	6,464	7,318	13,492	1,024	9,805
Pension and profit-sharing plans	—	1,242	—	*472	74,313	*50	*24	*26	3,553	—	*1,289	*683	*170	*108	1,303
Postage	—	15,144	105	1,631	153,557	732	589	143	11,828	77	613	6,832	1,796	392	2,118
Rent on business property	796	150,095	1,472	6,175	2,928,933	63,452	34,218	29,234	544,328	30,432	97,375	29,982	248,191	73,761	64,588
Repairs	3,989	52,548	2,412	2,658	676,633	68,693	42,472	26,221	126,889	25,707	32,255	5,329	30,060	4,901	28,637
Salaries and wages	1,165	135,688	6,814	21,775	7,777,833	177,439	128,428	49,011	1,091,448	45,054	230,548	77,365	495,293	68,097	175,091
Jobs credit	—	*203	—	*10	16,099	*390	*7	*384	*3,696	—	*753	*357	*589	*1,997	—
Win credit	—	*237	—	—	3,521	*114	*114	—	*285	—	—	—	*285	—	—
Supplies	*540	31,116	524	776	1,248,865	46,728	31,131	15,597	271,805	14,905	49,067	23,800	131,576	17,017	35,441
Taxes	10,841	76,083	6,760	4,584	1,445,962	93,948	58,355	35,593	226,360	13,715	44,106	15,528	92,805	13,467	46,739
Telephone	393	158,700	1,344	7,111	1,045,766	29,310	22,434	6,876	124,136	3,719	23,919	14,523	48,389	8,612	24,974
Travel and entertainment	991	254,938	3,407	5,722	967,371	6,838	3,439	3,400	43,251	1,951	4,377	14,599	12,126	747	9,451
Utilities	1,028	52,526	3,541	3,076	1,172,090	172,547	95,849	76,699	409,136	102,061	99,312	9,366	116,414	26,755	55,227
Other business deductions	11,103	481,405	20,716	20,974	5,159,450	109,938	59,403	50,535	478,739	31,838	125,329	44,978	77,904	14,763	183,927
Net income	74,699	4,650,563	114,116	165,395	28,511,320	339,319	199,067	140,252	2,693,750	77,584	371,211	213,394	965,842	406,125	659,595

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
							Automobile repair shops			Automobile parking and other services				
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair			Total	Producers, orchestras, and entertainers	Professional sports clubs and promoters
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses with net income														
Number of businesses	635,530	22,144	120,208	202,245	290,933	150,317	128,264	78,487	49,777	22,053	185,459	159,300	86,128	1,109
Business receipts, total	12,587,226	1,092,742	1,563,987	3,786,077	6,144,419	7,560,096	6,701,627	3,936,717	2,764,911	858,469	4,387,020	3,334,454	1,136,705	11,160
Income from sales and operations	12,423,884	1,087,302	1,557,144	3,713,178	6,066,260	7,539,735	6,684,535	3,927,697	2,756,839	855,199	4,377,526	3,307,798	1,124,644	11,151
Other business income	163,341	5,440	6,843	72,899	78,158	20,361	17,092	9,020	8,072	3,270	9,494	26,656	12,061	*8
Business deductions, total	7,706,557	880,716	960,451	1,707,569	4,157,821	6,288,087	5,590,907	3,278,188	2,312,719	697,180	3,292,361	2,403,934	658,061	9,704
Cost of sales and operations, total	2,457,313	458,707	231,903	403,408	1,363,294	3,646,072	3,388,616	2,025,703	1,362,913	257,456	1,664,815	656,890	64,493	*713
Inventory, beginning-of-year	76,719	*13,015	7,894	6,277	49,533	192,479	182,257	111,243	71,014	10,222	203,611	56,760	*246	*5
Purchases	1,161,721	184,283	91,289	167,012	719,137	2,648,512	2,429,734	1,579,681	850,053	218,778	1,136,723	376,237	4,211	*152
Cost of labor	365,413	12,685	74,945	9,176	268,606	350,526	326,466	165,473	160,993	24,060	183,018	43,274	28,249	*154
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	320,809	84,437	40,966	30,538	164,867	439,128	428,744	155,582	273,162	10,384	292,436	42,966	3,387	*406
Other costs	627,348	165,208	29,993	197,256	234,891	228,887	219,515	137,996	81,519	9,372	91,558	205,089	29,060	—
Less: Inventory, end-of-year	94,697	*921	13,184	6,851	73,740	213,461	198,100	124,272	73,828	15,361	242,530	67,436	*659	*5
Advertising	110,920	14,114	10,132	21,198	65,475	38,505	35,119	16,376	18,743	3,386	44,096	36,336	14,666	*632
Amortization	1,592	—	*517	334	742	279	*122	*22	*100	*156	*500	5,084	*163	—
Bad debts from sales or services	13,250	284	540	6,429	5,997	10,226	9,137	6,116	3,021	1,089	7,197	1,190	*158	—
Bank charges	4,159	225	752	1,068	2,113	4,314	3,842	2,851	991	472	2,028	763	175	—
Car and truck expenses	610,544	50,090	126,548	164,436	269,470	164,456	137,911	82,228	55,683	26,545	227,677	122,167	72,558	*241
Commissions	214,001	22,709	7,362	75,696	108,234	19,495	18,566	14,719	3,847	929	22,251	136,793	68,970	*5,006
Depletion	1,907	—	*632	*786	*489	*835	*795	*795	—	*40	*20	*93	—	—
Depreciation	467,041	22,696	52,462	78,973	312,909	257,815	179,285	114,855	64,430	78,529	157,136	145,104	39,186	*69
Dues and publications	44,310	3,032	1,401	23,004	16,873	5,090	4,302	2,521	1,781	788	4,109	11,725	5,256	*127
Employee benefit programs	11,234	*541	1,758	2,305	6,630	8,298	7,205	3,524	3,681	1,093	2,189	2,279	383	—
Freight	11,787	1,023	481	3,604	6,678	4,504	4,449	2,293	2,156	55	10,430	5,714	247	—
Insurance	143,320	10,338	34,293	21,028	77,661	150,319	126,087	70,395	55,692	24,232	82,165	39,375	6,974	*45
Interest on business indebtedness	165,277	6,101	15,382	36,018	107,777	112,261	80,929	54,295	26,634	31,332	59,822	31,839	4,216	*54
Laundry and cleaning	9,003	139	2,240	2,108	4,515	29,571	27,809	17,733	10,076	1,762	4,949	6,596	4,732	*50
Legal and professional services	148,356	5,396	7,754	65,158	70,049	36,177	29,793	15,663	14,130	6,384	17,918	46,926	23,088	*10
Office supplies	99,120	8,371	7,285	31,044	52,420	19,056	17,343	10,730	6,613	1,713	16,006	7,944	3,886	*2
Pension and profit-sharing plans	6,148	*1,372	*104	1,260	3,412	*1,414	*1,390	*1,235	*155	*24	*560	692	404	*11
Postage	37,254	3,960	758	9,142	23,394	2,058	1,693	1,190	502	365	4,493	3,553	1,344	*1
Rent on business property	285,849	22,811	18,630	85,082	159,326	224,316	170,854	94,318	76,536	53,462	98,313	125,421	23,776	*1,154
Repairs	127,113	4,578	15,529	9,682	97,324	75,730	48,724	30,450	18,274	27,006	39,650	34,199	8,555	*12
Salaries and wages	924,238	54,298	210,162	129,722	530,056	663,377	606,037	304,722	301,315	57,339	329,931	250,191	51,186	*44
Jobs credit	4,287	*147	*2,574	—	*1,566	*1,539	*1,144	*90	*1,055	*395	*280	*6	*6	—
Win credit	*614	—	—	—	*614	*18	*18	—	*18	—	—	—	—	—
Supplies	135,958	10,966	50,650	15,117	59,224	110,685	102,049	64,342	37,707	8,636	78,956	39,100	10,659	*1,139
Taxes	178,273	10,359	31,207	21,412	115,294	186,123	160,861	89,746	71,115	25,262	81,007	58,215	10,495	*48
Telephone	197,075	15,688	20,666	59,817	100,904	57,272	50,680	26,428	24,251	6,592	56,730	35,444	16,351	*12
Travel and entertainment	327,099	20,465	7,423	201,729	97,482	8,368	6,858	3,490	3,369	1,510	24,715	91,638	45,266	*108
Utilities	71,843	5,205	8,479	12,187	45,971	127,765	108,676	59,519	49,157	19,089	63,154	32,205	2,391	*25
Other business deductions	907,476	127,393	97,975	225,823	456,285	325,264	262,937	162,019	100,918	62,327	191,824	476,462	178,492	202
Net income	4,880,669	212,026	603,536	2,078,509	1,986,598	1,272,009	1,110,720	658,528	452,192	161,289	1,094,659	930,520	478,644	1,455

Footnotes at end of table.

Table 2.—Sole Proprietorship Businesses: Income Statement for Selected Industries—Continued

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

Item	Services—Continued													Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Businesses with net income														
Number of businesses	16,391	55,672	383,285	141,650	80,120	161,515	147,424	120,356	67,389	158,709	31,163	127,546	194,631	42,216
Business receipts, total	453,079	1,733,510	21,486,218	9,876,816	6,718,068	4,891,334	6,044,282	1,162,840	2,359,136	2,551,276	1,203,258	1,348,018	3,062,169	999,462
Income from sales and operations	447,836	1,724,167	21,363,694	9,804,701	6,695,194	4,863,799	5,977,789	1,157,650	2,348,605	2,510,865	1,182,101	1,328,764	3,032,101	983,661
Other business income	5,243	9,343	122,525	72,115	22,875	27,535	66,493	5,191	10,531	40,411	21,156	19,254	30,068	15,802
Business deductions, total	350,881	1,385,287	10,991,873	4,243,647	3,853,874	2,894,352	3,026,855	827,853	1,469,290	1,348,919	651,846	697,073	1,700,738	712,813
Cost of sales and operations, total	45,570	546,114	1,343,638	170,494	565,141	608,002	184,007	277,940	278,830	61,674	18,829	42,845	561,382	374,038
Inventory, beginning-of-year	*20,147	36,362	20,212	986	2,604	16,622	*43	197,026	3,214	*42	*21	*21	35,453	22,636
Purchases	42,078	329,797	356,607	30,123	31,290	295,194	*1,122	198,206	52,027	*2,276	*70	*2,206	329,280	217,434
Cost of labor	*1,033	13,838	283,623	32,849	147,130	103,644	26,230	16,399	54,898	31,288	*7,451	23,837	74,612	*19,662
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Win credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*92	39,081	312,450	48,018	160,643	103,789	2,465	30,952	60,147	11,643	*3,817	7,826	72,832	27,425
Other costs	1,792	174,237	394,644	59,250	226,161	109,232	154,337	40,511	111,940	16,482	7,497	8,985	94,860	115,826
Less: Inventory, end-of-year	*19,571	47,201	23,999	732	2,688	20,479	*190	205,154	*3,397	*57	*26	*31	45,655	28,945
Advertising	2,148	18,890	51,696	13,120	16,604	21,972	19,654	23,316	9,762	10,207	3,757	6,450	16,856	6,796
Amortization	—	*4,921	3,639	909	613	2,117	677	*898	*82	*650	*199	*451	*5	*27
Bad debts from sales or services	*58	974	7,311	1,217	2,437	3,657	10,463	690	9,660	1,864	*1,325	538	1,625	1,020
Bank charges	*118	470	5,714	1,789	2,016	1,909	3,656	393	258	2,352	218	2,134	772	542
Car and truck expenses	12,984	36,385	381,945	211,437	49,822	120,686	184,259	42,294	78,952	117,802	41,493	76,309	129,548	32,409
Commissions	4,106	58,711	56,996	6,309	34,275	16,411	22,257	35,895	35,845	23,463	*4,557	18,906	21,744	12,149
Depletion	*93	—	*356	*347	—	*8	*82	*40	*1,867	*39	*8	*32	4,546	*37
Depreciation	20,548	85,300	624,660	248,044	214,832	161,784	154,852	46,684	60,872	86,172	40,436	45,737	92,210	32,053
Dues and publications	1,597	4,746	189,520	102,794	48,726	38,000	83,862	4,384	12,110	30,244	17,393	12,850	16,829	1,956
Employee benefit programs	*1,110	787	24,913	12,900	4,398	7,615	4,949	*283	5,730	5,530	3,818	1,712	2,827	*2,633
Freight	420	5,047	3,883	845	690	2,348	415	446	305	294	*212	83	2,599	1,823
Insurance	7,168	25,189	527,026	346,135	96,253	84,639	86,036	15,301	41,703	33,729	18,575	15,154	41,337	13,131
Interest on business indebtedness	3,189	24,380	245,409	65,584	92,686	87,139	41,449	19,615	19,148	35,289	20,477	14,812	21,174	12,644
Laundry and cleaning	*455	1,360	50,024	18,342	19,052	12,630	2,303	1,627	1,242	1,619	250	1,369	1,871	823
Legal and professional services	10,005	13,824	457,275	182,417	210,390	64,467	118,206	7,744	96,804	32,545	18,466	14,079	25,678	5,713
Office supplies	210	3,847	295,364	142,895	95,792	56,677	121,352	6,592	23,678	50,681	24,226	26,455	17,450	5,191
Pension and profit-sharing plans	*203	*74	46,009	25,001	16,410	4,598	7,631	*171	3,728	2,503	1,375	1,128	1,854	*48
Postage	67	2,141	43,239	16,019	11,147	16,074	27,988	1,603	3,290	10,965	4,108	6,857	6,554	721
Rent on business property	2,580	97,912	964,003	453,980	302,807	207,216	308,740	53,305	58,295	97,403	49,235	48,168	105,508	21,188
Repairs	3,340	22,292	119,016	41,079	40,019	37,919	19,629	16,257	9,051	14,173	5,853	8,320	26,232	8,886
Salaries and wages	57,803	141,158	2,620,718	1,066,408	960,369	593,941	692,274	76,332	373,166	412,095	230,063	182,032	166,623	55,053
Jobs credit	—	—	3,039	497	611	1,930	791	*639	*6	720	*41	*679	*707	—
Win credit	—	—	461	*126	*17	*318	*56	*24	—	*789	*255	*534	*1,162	—
Supplies	5,426	21,876	461,381	149,300	213,777	98,304	12,987	20,991	20,752	13,161	4,171	8,990	36,362	7,050
Taxes	8,324	39,348	372,245	143,961	132,614	95,670	90,629	32,468	43,818	45,534	24,746	20,789	37,341	21,579
Telephone	3,287	15,794	276,230	149,786	65,340	61,104	139,953	18,018	27,501	49,320	21,477	27,843	34,779	10,559
Travel and entertainment	12,679	33,586	152,471	83,290	31,772	37,409	138,616	11,489	51,606	36,993	20,762	16,232	74,286	15,231
Utilities	1,496	28,293	187,735	54,346	59,733	73,657	30,374	23,014	12,320	21,894	7,697	14,196	20,104	11,672
Other business deductions	145,899	151,868	1,482,957	535,526	566,784	380,646	520,403	90,727	188,919	152,232	68,417	83,815	234,510	57,842
Net income	102,198	348,223	10,494,345	5,633,169	2,864,194	1,996,982	3,017,427	334,987	889,846	1,202,357	551,412	650,945	1,361,431	286,649

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
[1]Less than $500
NOTE: Detail may not add to total because of rounding.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Industries										
Total	**12,329,982**	**487,807,384**	**229,441,138**	**24,170,602**	**42,366,149**	**60,758,789**	**8,330,818**	**80,277,325**	**3,987,534**	**19,518,536**
No business receipts reported	382,887	-	233,273	284,694	40,716	- 1,583,365	-	-	382,823	1,583,365
Under $2,500	3,127,127	3,313,506	871,717	1,011,580	117,750	- 2,529,011	1,517,868	991,509	1,601,698	3,520,520
$2,500 under $5,000	1,494,574	5,425,031	1,027,404	712,831	133,390	162,934	963,808	1,795,616	529,050	1,632,682
$5,000 under $10,000	1,676,059	12,109,361	2,054,546	1,146,203	351,598	2,345,757	1,216,429	4,163,251	458,977	1,817,494
$10,000 under $25,000	2,107,175	34,147,825	6,698,008	2,596,579	1,443,426	8,819,906	1,658,125	11,475,823	447,703	2,655,917
$25,000 under $50,000	1,345,659	47,893,969	11,874,814	3,438,226	3,230,342	11,256,294	1,096,717	13,398,112	248,889	2,141,818
$50,000 under $100,000	1,100,091	78,246,354	23,696,026	5,232,774	7,251,937	16,039,548	940,032	18,025,037	160,020	1,985,490
$100,000 under $200,000	658,813	91,090,030	38,354,319	4,459,555	10,281,804	13,444,530	557,862	15,196,548	100,917	1,752,018
$200,000 under $500,000	332,075	100,984,604	60,177,101	3,261,950	10,862,100	8,319,413	288,561	9,644,353	43,354	1,324,940
$500,000 under $1,000,000	76,067	51,445,174	35,746,993	1,066,574	4,770,823	2,674,500	66,740	3,133,158	9,326	458,657
$1,000,000 under $2,000,000	21,441	28,793,797	21,149,838	521,302	2,193,893	1,042,774	18,271	1,345,774	3,169	303,000
$2,000,000 under $5,000,000	6,474	18,717,817	14,710,896	277,857	1,118,400	471,016	5,230	660,133	1,243	189,117
$5,000,000 under $10,000,000	1,116	7,573,622	6,119,661	85,447	334,254	138,891	858	241,583	258	102,692
$10,000,000 or more	424	8,066,295	6,726,541	75,028	235,717	155,601	317	206,426	107	50,826
All Nonfarm Industries										
Total	**9,343,603**	**395,669,594**	**202,498,637**	**12,929,133**	**38,281,642**	**56,528,403**	**6,753,806**	**67,078,638**	**2,579,839**	**10,550,235**
No business receipts reported	202,777	-	41,092	115,390	12,439	- 850,302	-	-	202,713	850,302
Under $2,500	2,407,157	2,524,038	453,363	512,336	48,701	- 1,109,712	1,291,115	841,973	1,108,988	1,951,685
$2,500 under $5,000	1,137,357	4,143,313	676,372	374,609	80,546	649,703	798,827	1,509,460	337,885	859,757
$5,000 under $10,000	1,237,139	8,927,590	1,457,052	595,224	210,393	2,380,425	955,274	3,360,759	281,212	980,334
$10,000 under $25,000	1,597,135	25,955,637	5,272,670	1,463,342	1,124,479	7,988,781	1,314,812	9,405,858	281,001	1,417,077
$25,000 under $50,000	1,039,595	37,106,752	10,181,258	1,825,817	2,835,584	10,156,086	879,619	11,340,861	159,944	1,184,775
$50,000 under $100,000	821,259	58,357,191	20,610,590	2,460,571	6,460,581	13,342,806	716,075	14,363,875	105,162	1,021,070
$100,000 under $200,000	523,429	72,691,925	34,358,224	2,138,273	9,371,330	11,997,043	462,758	12,849,408	60,668	852,365
$200,000 under $500,000	283,520	86,269,469	54,547,372	1,947,625	10,103,750	7,591,724	251,613	8,321,633	31,747	729,909
$500,000 under $1,000,000	68,445	46,234,778	33,267,225	749,712	4,495,677	2,570,873	61,380	2,830,118	7,064	259,245
$1,000,000 under $2,000,000	19,170	25,718,644	19,327,989	398,325	2,031,379	1,032,250	16,747	1,240,186	2,422	207,936
$2,000,000 under $5,000,000	5,424	15,590,507	12,334,250	216,690	1,019,700	483,399	4,629	605,278	794	121,880
$5,000,000 under $10,000,000	872	5,875,924	4,729,183	68,844	292,483	136,804	707	220,209	165	83,404
$10,000,000 or more	324	6,273,826	5,241,997	62,375	194,599	158,523	250	189,020	74	30,497
Agriculture, Forestry, and Fishing										
Total	**3,262,599**	**98,568,112**	**28,669,709**	**11,756,794**	**5,055,952**	**5,225,460**	**1,743,375**	**14,633,895**	**1,517,539**	**9,408,436**
No business receipts reported	194,723	-	192,639	179,151	28,886	- 777,781	-	-	194,723	777,781
Under $2,500	802,351	867,146	422,353	548,293	72,888	- 1,528,347	257,006	167,674	544,838	1,696,021
$2,500 under $5,000	396,009	1,423,756	358,562	362,119	56,020	- 483,327	190,097	333,775	204,840	817,102
$5,000 under $10,000	479,583	3,474,991	621,122	594,182	146,006	23,861	291,178	919,140	188,405	895,279
$10,000 under $25,000	554,585	8,931,044	1,521,843	1,195,546	350,022	1,015,127	376,595	2,308,396	177,965	1,293,269
$25,000 under $50,000	331,060	11,677,967	1,843,735	1,698,242	476,890	1,319,452	238,301	2,316,824	92,726	997,372
$50,000 under $100,000	293,836	20,950,450	3,327,080	2,847,713	951,340	2,931,595	237,000	3,919,110	56,819	987,515
$100,000 under $200,000	145,671	19,823,969	4,327,004	2,411,747	1,197,540	1,731,504	104,229	2,656,011	41,411	924,506
$200,000 under $500,000	52,839	15,924,190	6,183,736	1,372,279	1,035,005	865,880	40,734	1,474,096	12,105	608,216
$500,000 under $1,000,000	8,125	5,547,570	2,611,263	328,519	354,525	128,655	5,796	331,317	2,329	202,662
$1,000,000 under $2,000,000	2,395	3,232,265	1,926,597	127,301	200,077	10,504	1,594	111,553	801	101,049
$2,000,000 under $5,000,000	1,073	3,187,841	2,427,152	62,033	100,653	- 11,700	623	56,005	450	67,705
$5,000,000 under $10,000,000	248	1,723,028	1,411,661	16,940	44,827	2,740	154	22,369	94	19,629
$10,000,000 or more	101	1,803,894	1,494,963	12,729	41,273	- 2,704	68	17,625	33	20,329
Farms: Total										
Total	**2,986,379**	**92,137,790**	**26,942,501**	**11,241,468**	**4,084,507**	**4,230,385**	**1,577,012**	**13,198,687**	**1,407,695**	**8,968,301**
No business receipts reported	180,110	-	192,181	169,304	28,277	- 733,063	-	-	180,110	733,063
Under $2,500	719,970	789,468	418,354	499,244	69,049	- 1,419,299	226,753	149,537	492,710	1,568,835
$2,500 under $5,000	357,217	1,281,718	351,032	338,223	52,844	- 486,769	164,981	286,156	191,165	772,925
$5,000 under $10,000	438,920	3,181,772	597,494	550,979	141,205	- 34,668	261,155	802,492	177,765	837,160
$10,000 under $25,000	510,040	8,192,188	1,425,338	1,133,237	318,946	831,125	343,313	2,069,965	166,702	1,238,840
$25,000 under $50,000	306,064	10,787,217	1,693,555	1,612,410	394,757	1,100,208	217,098	2,057,251	88,945	957,043
$50,000 under $100,000	278,832	19,889,162	3,085,435	2,772,204	791,356	2,696,742	223,957	3,661,162	54,858	964,420
$100,000 under $200,000	135,384	18,398,104	3,996,095	2,321,282	910,473	1,447,487	95,104	2,347,140	40,249	899,653
$200,000 under $500,000	48,555	14,715,135	5,629,729	1,314,325	758,349	727,689	36,948	1,322,720	11,607	595,031
$500,000 under $1,000,000	7,622	5,210,396	2,479,769	316,862	275,146	103,628	5,360	303,040	2,262	199,412
$1,000,000 under $2,000,000	2,271	3,075,153	1,821,850	122,977	162,514	10,524	1,524	105,588	747	95,064
$2,000,000 under $5,000,000	1,050	3,127,310	2,376,646	61,167	98,700	- 12,383	601	54,855	449	67,238
$5,000,000 under $10,000,000	244	1,697,698	1,390,478	16,602	41,772	2,087	151	21,375	93	19,287
$10,000,000 or more	100	1,792,469	1,484,544	12,653	41,117	- 2,923	67	17,406	33	20,329
Farms: Field crop										
Total	**1,337,958**	**36,924,075**	**5,404,112**	**5,309,980**	**1,589,898**	**4,674,401**	**888,851**	**7,593,046**	**449,074**	**2,918,645**
No business receipts reported	15,491	-	22,348	24,641	5,206	- 94,935	-	-	15,491	94,935
Under $2,500	313,003	356,143	85,455	154,436	20,626	- 272,091	150,606	103,754	162,397	375,845
$2,500 under $5,000	156,422	569,244	104,489	125,429	18,422	- 74,972	96,691	180,792	59,722	255,763
$5,000 under $10,000	217,448	1,575,445	204,967	248,070	66,264	156,717	148,647	466,734	68,801	310,016
$10,000 under $25,000	262,314	4,283,477	463,574	514,391	106,163	964,387	199,015	1,406,414	63,276	442,027
$25,000 under $50,000	151,974	5,401,525	642,764	820,231	165,433	773,037	112,849	1,206,150	39,124	433,113
$50,000 under $100,000	143,054	10,238,592	1,197,389	1,479,793	352,234	1,821,615	119,880	2,237,491	23,174	415,876
$100,000 under $200,000	62,975	8,686,162	1,266,796	1,246,897	467,887	1,071,540	49,518	1,400,214	13,457	328,674
$200,000 under $500,000	13,311	3,981,314	753,196	535,679	245,346	294,022	10,221	478,033	3,090	184,011
$500,000 under $1,000,000	1,576	1,058,432	304,992	114,497	67,801	39,406	1,177	86,749	399	47,343
$1,000,000 under $2,000,000	277	353,662	118,116	29,962	35,619	- 1,437	179	21,066	98	22,504
$2,000,000 under $5,000,000	91	263,077	123,452	13,739	33,341	- 1,872	62	5,013	29	6,884
$5,000,000 under $10,000,000	**22	**157,002	**116,574	**2,215	**5,557	**- 1,016	**6	**638	*16	*1,654
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Vegetable and melon										
Total	**45,617**	**2,158,362**	**782,389**	**205,660**	**274,891**	**6,589**	**18,934**	**192,080**	**26,683**	**185,491**
No business receipts reported	*54	–	*104	*134	*17	*– 3,264	–	–	*54	*3,264
Under $2,500	13,590	8,764	4,842	6,520	317	– 18,520	*1,406	*2,208	12,184	20,728
$2,500 under $5,000	3,739	12,273	3,788	6,741	*438	– 9,244	*343	*422	3,396	9,666
$5,000 under $10,000	5,967	44,214	12,679	4,168	*6,240	8,147	*5,137	*10,183	*830	*2,036
$10,000 under $25,000	6,564	107,696	30,533	16,161	9,905	– 10,149	2,671	16,033	*3,893	*26,182
$25,000 under $50,000	4,510	156,652	30,806	28,952	20,374	2,187	*2,979	*24,427	1,531	22,240
$50,000 under $100,000	5,063	412,374	71,915	45,081	28,516	28,248	4,023	42,743	1,040	14,495
$100,000 under $200,000	4,511	575,735	189,375	51,604	64,608	17,299	1,222	52,580	3,289	35,280
$200,000 under $500,000	1,284	364,805	244,922	19,480	45,143	– 2,646	938	20,324	346	22,970
$500,000 under $1,000,000	182	118,806	27,935	11,639	22,103	– 2,293	*120	*8,386	62	10,679
$1,000,000 under $2,000,000	112	147,914	55,119	6,264	28,628	2,382	78	9,465	34	7,083
$2,000,000 under $5,000,000	27	70,292	36,892	2,616	17,350	– 5,026	*11	*1,349	*16	*6,375
$5,000,000 under $10,000,000	11	75,469	40,681	3,053	12,867	656	**6	**3,959	**8	**4,492
$10,000,000 or more	*3	*63,370	*32,796	*3,246	*18,386	*– 1,190	**	**	**	**
Farms: Fruit and tree nut										
Total	**79,654**	**2,405,065**	**868,329**	**262,267**	**424,463**	**179,922**	**43,165**	**490,534**	**36,473**	**310,612**
No business receipts reported	3,414	–	6,182	4,709	2,460	– 21,197	–	–	3,414	21,197
Under $2,500	21,610	20,293	18,608	16,127	7,125	– 43,990	8,835	5,810	12,775	49,800
$2,500 under $5,000	12,160	45,926	17,705	7,238	7,200	– 5,828	3,998	9,684	8,147	15,513
$5,000 under $10,000	12,467	89,602	33,605	13,900	17,096	9,161	8,541	30,994	3,926	21,833
$10,000 under $25,000	12,001	191,756	76,988	22,775	38,561	6,668	8,793	37,738	3,207	31,070
$25,000 under $50,000	8,808	315,239	92,499	52,368	39,783	20,026	6,704	68,577	2,104	48,551
$50,000 under $100,000	3,890	299,699	70,436	28,525	32,954	45,892	2,900	90,884	990	44,991
$100,000 under $200,000	2,826	359,593	73,298	45,628	41,326	60,576	1,390	88,848	1,436	28,272
$200,000 under $500,000	2,059	648,726	250,251	45,286	134,703	97,929	1,696	117,837	363	19,908
$500,000 under $1,000,000	320	239,906	123,869	15,439	63,800	9,337	254	29,741	66	20,405
$1,000,000 under $2,000,000	69	99,589	55,615	4,980	21,334	1,224	36	5,118	*33	*3,894
$2,000,000 under $5,000,000	25	64,279	31,176	3,297	9,268	3,901	*15	*5,146	**12	**5,179
$5,000,000 under $10,000,000	*5	*30,457	*18,098	*1,994	*8,852	*– 3,777	*3	*157	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Farms: Beef cattle feedlots										
Total	**2,850**	**1,028,466**	**724,910**	**19,979**	**11,477**	**– 9,321**	**1,964**	**44,342**	**886**	**53,663**
No business receipts reported	*417	–	*1,555	*24	–	*– 13,947	–	–	*417	*13,947
Under $2,500	*4	*6	*40	*133	*16	*– 342	**155	**1,643	*3	*343
$2,500 under $5,000	*33	*145	*205	*6	*56	*– 122	–	–	*33	*122
$5,000 under $10,000	*23	*123	*90	*17	*5	*– 140	–	–	*23	*140
$10,000 under $25,000	*187	*3,383	*445	*322	*74	*1,488	**	**	*33	*154
$25,000 under $50,000	*120	*4,022	*3,097	*420	*246	*– 1,451	*70	*326	*50	*1,776
$50,000 under $100,000	*898	*53,544	*14,908	*7,289	*2,185	*– 2,947	*827	*1,575	*71	*4,522
$100,000 under $200,000	642	87,979	51,344	2,189	*1,475	6,550	*586	*13,573	*56	*7,023
$200,000 under $500,000	228	82,547	53,590	2,246	986	1,238	*147	*4,788	81	3,550
$500,000 under $1,000,000	79	54,577	33,292	1,320	851	– 7,423	23	1,746	56	9,169
$1,000,000 under $2,000,000	102	135,306	101,918	1,337	624	4,605	78	5,956	24	1,351
$2,000,000 under $5,000,000	90	269,563	208,578	2,241	2,032	855	60	5,028	30	4;173
$5,000,000 under $10,000,000	14	99,746	70,463	426	*354	8,020	11	8,948	*3	*928
$10,000,000 or more	13	237,524	185,383	2,009	2,574	– 5,706	*7	*760	*6	*6,466
Farms: Beef cattle, except feedlots										
Total	**661,086**	**23,595,014**	**11,536,620**	**2,230,868**	**679,092**	**– 587,854**	**281,635**	**2,020,997**	**378,815**	**2,608,851**
No business receipts reported	22,384	–	26,320	28,478	3,679	– 109,416	–	–	22,384	109,416
Under $2,500	158,283	209,119	111,877	138,334	17,698	– 417,909	34,095	23,713	124,178	441,622
$2,500 under $5,000	114,540	403,377	129,231	120,235	16,133	– 208,851	39,664	60,238	74,262	269,089
$5,000 under $10,000	114,202	823,238	209,056	163,847	35,150	– 145,860	52,425	142,051	61,777	287,911
$10,000 under $25,000	115,902	1,789,826	442,920	309,221	88,671	– 175,800	60,972	287,349	54,929	463,149
$25,000 under $50,000	53,141	1,806,393	394,855	298,414	82,711	22,245	33,501	280,194	19,640	257,950
$50,000 under $100,000	36,742	2,517,609	665,473	337,052	88,815	195,020	28,489	411,510	8,242	216,490
$100,000 under $200,000	21,815	2,919,445	1,071,698	305,738	96,654	26,096	13,977	250,096	7,838	224,000
$200,000 under $500,000	19,054	6,003,450	3,178,004	379,404	151,527	209,881	15,143	399,777	3,911	189,896
$500,000 under $1,000,000	3,330	2,292,724	1,396,863	88,648	54,642	21,964	2,261	95,235	1,069	73,271
$1,000,000 under $2,000,000	953	1,293,819	900,667	35,448	20,909	2,735	689	35,285	264	32,551
$2,000,000 under $5,000,000	550	1,594,992	1,305,994	18,093	12,370	– 6,864	291	21,742	259	28,606
$5,000,000 under $10,000,000	133	925,719	802,366	5,282	7,062	– 1,769	89	6,529	44	8,297
$10,000,000 or more	57	1,015,303	901,296	2,672	3,072	673	39	7,277	18	6,604
Farms: Hogs, sheep, and goats										
Total	**241,994**	**6,841,245**	**1,575,129**	**813,508**	**170,772**	**– 223,530**	**88,705**	**607,030**	**152,970**	**830,560**
No business receipts reported	6,087	–	4,544	7,472	*1,555	– 28,424	–	–	6,087	28,424
Under $2,500	75,132	81,884	49,964	52,691	7,328	– 193,591	7,249	2,479	67,571	196,070
$2,500 under $5,000	24,534	91,796	20,514	21,994	3,264	– 75,503	*4,103	*2,793	20,424	78,296
$5,000 under $10,000	32,511	243,899	55,906	32,628	3,270	– 62,816	8,893	21,109	23,618	83,925
$10,000 under $25,000	36,092	569,458	101,241	71,003	11,722	– 21,552	22,304	76,316	13,788	97,868
$25,000 under $50,000	26,556	962,069	145,027	98,413	17,765	47,787	17,654	105,224	8,902	57,437
$50,000 under $100,000	22,051	1,548,204	243,729	174,621	36,929	33,196	15,542	157,451	6,509	124,256
$100,000 under $200,000	15,096	2,038,401	337,872	255,902	57,811	85,166	10,454	181,039	4,642	95,873
$200,000 under $500,000	3,610	917,636	349,706	85,943	20,930	– 5,150	2,253	53,406	1,357	58,556
$500,000 under $1,000,000	212	141,805	71,766	7,843	4,062	824	*180	*4,349	*32	*3,525
$1,000,000 under $2,000,000	85	124,810	94,370	3,756	4,773	564	56	2,393	*29	*1,829
$2,000,000 under $5,000,000	22	70,835	58,344	566	867	– 3,464	*12	*187	**11	**4,503
$5,000,000 under $10,000,000	**6	**50,447	**42,147	**677	**496	**– 566	**5	**285	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Dairy										
Total	**174,331**	**11,342,153**	**1,728,553**	**1,550,645**	**612,958**	**1,077,772**	**129,017**	**1,457,768**	**45,273**	**379,996**
No business receipts reported	*1,383	–	*633	*2,786	*192	*– 8,203	–	–	*1,383	*8,203
Under $2,500	4,023	5,279	1,905	3,153	*562	– 4,704	*1,929	*835	2,094	5,539
$2,500 under $5,000	2,041	8,429	*2,248	2,838	*1,465	1,945	*1,769	*5,640	*272	*3,695
$5,000 under $10,000	8,853	67,156	6,686	6,507	*363	3,971	*6,244	*13,626	2,609	9,655
$10,000 under $25,000	30,759	514,466	79,702	94,495	19,593	14,216	19,301	77,074	11,458	62,859
$25,000 under $50,000	45,970	1,636,299	174,126	253,561	32,812	226,440	34,904	289,472	11,056	63,033
$50,000 under $100,000	56,645	4,067,075	540,566	622,684	222,334	515,171	46,239	611,866	10,406	96,695
$100,000 under $200,000	18,500	2,504,850	359,205	323,291	146,872	175,123	13,838	249,604	4,631	74,481
$200,000 under $500,000	5,181	1,578,906	285,125	177,170	127,337	123,625	4,159	160,132	1,022	36,507
$500,000 under $1,000,000	695	471,495	85,794	35,186	23,996	23,115	470	33,104	225	9,990
$1,000,000 under $2,000,000	239	322,513	93,058	22,869	24,006	3,734	143	10,122	96	6,388
$2,000,000 under $5,000,000	36	117,103	70,924	4,180	7,055	2,019	*18	*4,226	*18	*2,207
$5,000,000 under $10,000,000	**6	**48,583	**28,581	**1,924	**6,371	**1,320	**3	**2,065	*3	*746
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Farms: Poultry and eggs										
Total	**42,895**	**1,935,831**	**729,071**	**169,895**	**97,466**	**92,689**	**26,107**	**228,108**	**16,782**	**135,419**
No business receipts reported	*906	–	*20	*65	–	*– 161	–	–	*906	*161
Under $2,500	10,066	5,228	4,523	5,830	*54	– 22,046	*1,608	*148	8,458	22,194
$2,500 under $5,000	*2,702	*10,651	*2,065	*1,099	*71	*– 961	*1,884	*850	*818	*1,812
$5,000 under $10,000	6,069	46,243	2,872	9,709	*737	16,540	*4,487	*20,787	*1,582	*4,247
$10,000 under $25,000	13,844	242,082	44,110	44,860	9,084	45,514	10,936	74,505	2,908	28,991
$25,000 under $50,000	4,522	155,051	35,031	21,577	7,360	44,469	4,340	47,899	*182	*3,430
$50,000 under $100,000	*1,818	*138,788	*43,159	*21,236	*13,825	*15,677	*1,307	*18,396	*505	*2,719
$100,000 under $200,000	1,326	172,178	63,148	23,181	*16,793	– 17,305	*336	*20,053	990	37,358
$200,000 under $500,000	1,065	370,328	157,384	*21,354	6,094	– 3,891	*788	*19,764	*277	*23,655
$500,000 under $1,000,000	395	262,993	97,866	8,262	11,192	11,282	*320	*12,587	*75	*1,306
$1,000,000 under $2,000,000	114	159,361	64,785	5,867	9,897	1,311	67	4,347	* 47	3,036
$2,000,000 under $5,000,000	51	157,125	109,025	3,163	7,712	2,450	*26	*4,569	*25	*2,119
$5,000,000 under $10,000,000	*9	*58,757	*21,371	*1,365	*3,746	*1,563	**8	**4,203	*3	*86
$10,000,000 or more	*8	*157,047	*83,713	*2,328	*10,901	*– 1,752	**	**	*6	*4,306
Farms: General livestock, except animal specialty										
Total	**79,924**	**4,166,480**	**2,665,897**	**276,031**	**74,215**	**– 231,593**	**23,399**	**206,174**	**56,524**	**437,767**
No business receipts reported	6,239	–	5,939	3,684	540	– 27,346	–	–	6,239	27,346
Under $2,500	18,747	20,560	20,020	21,724	1,816	– 70,362	*2,499	*1,075	16,248	71,436
$2,500 under $5,000	11,054	37,583	31,578	24,040	2,082	– 66,463	2,479	1,997	8,575	68,460
$5,000 under $10,000	10,620	77,211	30,748	15,596	1,801	– 30,579	3,356	4,964	7,264	35,543
$10,000 under $25,000	14,727	216,429	93,984	22,243	5,317	– 14,108	6,790	24,813	7,937	38,921
$25,000 under $50,000	3,098	105,734	78,981	13,008	9,643	– 27,197	1,134	2,873	1,963	30,070
$50,000 under $100,000	6,540	475,488	207,966	44,554	9,060	– 2,245	2,841	32,541	3,699	34,785
$100,000 under $200,000	5,650	771,816	412,245	55,147	6,321	– 2,544	2,477	50,943	3,173	53,487
$200,000 under $500,000	2,060	573,734	280,398	33,485	12,308	– 6,881	1,042	39,730	1,018	46,611
$500,000 under $1,000,000	738	508,807	301,889	28,423	15,413	11,636	488	27,956	250	16,320
$1,000,000 under $2,000,000	258	354,627	281,656	6,009	3,686	921	159	9,010	99	8,089
$2,000,000 under $5,000,000	138	464,712	399,524	6,096	3,657	899	95	6,345	43	5,446
$5,000,000 under $10,000,000	40	286,849	268,232	1,079	2,193	– 86	25	929	**16	**1,253
$10,000,000 or more	15	272,929	252,736	942	378	2,761	14	2,998	**	**
Farms: Animal specialty										
Total	**93,486**	**593,257**	**394,302**	**156,735**	**45,366**	**– 377,816**	**14,169**	**66,133**	**79,316**	**443,948**
No business receipts reported	17,817	–	22,592	16,986	2,824	– 73,349	–	–	17,817	73,349
Under $2,500	44,069	37,465	77,948	41,860	4,991	– 186,712	3,637	2,224	40,432	188,936
$2,500 under $5,000	10,848	36,898	26,356	12,749	898	– 40,675	1,098	433	9,749	41,108
$5,000 under $10,000	8,936	61,560	31,319	19,357	4,954	– 33,201	4,078	11,234	4,858	44,435
$10,000 under $25,000	5,941	83,534	45,788	14,754	3,865	– 26,373	2,724	10,139	3,217	36,512
$25,000 under $50,000	4,666	148,081	71,299	17,503	3,988	– 15,457	1,759	6,690	2,907	22,147
$50,000 under $100,000	581	37,742	22,269	6,622	2,531	– 2,640	422	5,222	159	7,861
$100,000 under $200,000	435	66,765	26,522	6,377	7,477	15,454	349	20,923	86	5,469
$200,000 under $500,000	143	42,553	19,166	5,658	5,882	495	**84	**7,475	61	6,678
$500,000 under $1,000,000	16	11,079	7,139	3,594	*1,920	– 5,362	**	**	*14	*5,663
$1,000,000 under $2,000,000	18	23,914	17,681	4,504	*2,242	– 4,930	*10	*1,222	*8	*6,152
$2,000,000 under $5,000,000	*16	*43,667	*26,224	*6,770	*3,794	*– 5,067	*8	*571	*8	*5,639
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Other farms										
Total	**226,584**	**1,147,841**	**533,190**	**245,900**	**103,910**	**– 370,873**	**61,066**	**292,475**	**164,899**	**663,349**
No business receipts reported	105,918	–	101,945	80,324	11,804	– 352,822	–	–	105,918	352,822
Under $2,500	61,443	44,726	43,173	58,437	8,515	– 189,035	14,888	7,288	46,370	196,323
$2,500 under $5,000	19,144	65,395	12,851	15,852	2,815	– 6,095	12,952	23,307	5,767	29,402
$5,000 under $10,000	21,824	153,082	9,566	37,181	5,324	43,392	19,347	80,809	2,477	37,418
$10,000 under $25,000	11,709	190,081	46,051	23,012	25,992	46,833	9,653	57,942	2,056	11,109
$25,000 under $50,000	2,699	96,153	25,071	7,963	14,642	8,123	1,204	25,420	1,486	17,297
$50,000 under $100,000	1,550	100,047	7,625	4,747	1,974	49,755	1,487	51,484	*63	*1,729
$100,000 under $200,000	1,608	215,180	144,593	5,327	3,249	9,533	*957	*19,269	651	9,737
$200,000 under $500,000	560	151,136	57,987	8,619	8,094	19,067	479	21,755	*81	*2,688
$500,000 under $1,000,000	79	49,771	28,365	2,010	9,367	1,142	*65	*2,885	*14	*1,742
$1,000,000 under $2,000,000	44	59,639	38,864	1,981	*10,798	– 585	*29	*1,602	**16	**3,080
$2,000,000 under $5,000,000	**6	**22,631	**17,099	**447	**1,335	**– 179	**5	**713	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Livestock breeding										
Total	**10,159**	**98,618**	**44,039**	**13,054**	**1,490**	**- 22,272**	**2,293**	**17,328**	**7,866**	**39,600**
No business receipts reported	3,795	-	*138	2,574	*336	- 13,367	-	-	3,795	13,367
Under $2,500	3,505	2,379	*38	3,571	*117	- 14,076	*222	*167	3,283	14,243
$2,500 under $5,000	408	1,415	*11	*686	*1	- 1,384	*223	*169	*185	*1,553
$5,000 under $10,000	*299	*1,757	*726	*1,024	*51	*- 3,226	*51	*149	*248	*3,375
$10,000 under $25,000	772	10,255	*2,487	*1,176	*150	2,161	*765	*2,469	*7	*308
$25,000 under $50,000	*743	*25,381	*5,595	*1,625	*9	*237	*410	*3,374	*333	*3,137
$50,000 under $100,000	**563	**37,297	**22,308	**1,669	**380	**4,405	*551	*7,268	*10	*396
$100,000 under $200,000	**	**	**	**	**	**	-	-	**5	**3,220
$200,000 under $500,000	*69	*15,318	*9,917	*312	*176	*2,798	*67	*3,314	**	**
$500,000 under $1,000,000	**5	**4,815	**2,818	**417	**270	**181	**4	**417	**	**
$1,000,000 under $2,000,000	-	-	-	-	-	-	-	-	-	-
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Animal services, except livestock breeding and veterinary										
Total	**52,538**	**637,764**	**149,319**	**70,901**	**83,750**	**- 74,521**	**19,385**	**88,127**	**33,152**	**162,648**
No business receipts reported	6,445	-	*255	2,694	*206	- 20,542	-	-	6,445	20,542
Under $2,500	19,804	21,517	1,459	13,116	899	- 49,547	6,505	3,408	13,299	52,955
$2,500 under $5,000	9,319	34,926	2,857	6,080	686	- 10,411	3,902	6,135	5,416	16,546
$5,000 under $10,000	7,168	54,012	10,766	11,508	1,562	- 17,824	2,844	10,589	4,324	28,413
$10,000 under $25,000	4,739	76,588	7,113	11,382	7,529	- 5,361	2,018	11,663	2,721	17,024
$25,000 under $50,000	2,651	87,435	17,748	4,736	15,255	7,521	1,945	15,913	706	8,392
$50,000 under $100,000	1,385	102,334	18,959	5,119	15,176	12,226	*1,329	*17,036	56	4,811
$100,000 under $200,000	354	46,625	*13,815	3,042	9,209	- 2,796	*227	*5,003	*127	*7,799
$200,000 under $500,000	650	198,230	*73,838	12,883	27,984	9,426	*593	*15,416	**58	**6,167
$500,000 under $1,000,000	**23	**16,099	**2,508	**340	**5,243	**2,786	**22	**2,964	-	-
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Landscape and horticultural services										
Total	**84,092**	**1,665,935**	**511,671**	**111,527**	**269,393**	**325,530**	**61,866**	**384,106**	**22,226**	**58,576**
No business receipts reported	*588	-	-	*546	*1	*- 977	-	-	*588	*977
Under $2,500	25,552	27,368	1,675	7,168	*434	- 4,683	13,734	8,375	11,818	13,058
$2,500 under $5,000	12,742	47,537	2,660	6,793	*776	9,965	9,162	19,617	3,580	9,652
$5,000 under $10,000	13,935	100,600	7,199	12,568	1,222	35,033	11,841	41,856	2,094	6,823
$10,000 under $25,000	15,778	250,193	29,595	16,730	9,989	87,590	14,039	91,429	*1,739	*3,839
$25,000 under $50,000	8,877	311,361	89,184	27,563	34,167	63,248	7,825	74,914	1,052	11,666
$50,000 under $100,000	3,709	262,693	84,028	14,658	53,840	36,608	2,888	43,852	*821	*7,243
$100,000 under $200,000	1,479	200,934	41,062	7,818	53,942	47,310	1,275	48,949	*204	*1,639
$200,000 under $500,000	1,353	404,240	230,260	13,983	102,697	49,973	1,044	51,066	*309	*1,092
$500,000 under $1,000,000	*70	*51,235	*20,325	*3,554	*10,201	*473	*49	*3,060	*21	*2,587
$1,000,000 under $2,000,000	*9	*9,774	*5,682	*144	*2,124	*988	*9	*988	-	-
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Other agricultural services, forestry, and fishing										
Total	**129,431**	**4,028,006**	**1,022,180**	**319,844**	**616,812**	**766,337**	**82,819**	**945,647**	**46,600**	**179,310**
No business receipts reported	3,785	-	*64	4,032	*66	- 9,833	-	-	3,785	9,833
Under $2,500	33,520	26,415	826	25,194	2,388	- 40,742	9,792	6,188	23,728	46,930
$2,500 under $5,000	16,323	58,161	2,001	10,337	1,712	5,272	11,829	21,698	4,494	16,425
$5,000 under $10,000	19,261	136,850	4,937	18,102	1,966	44,546	15,287	64,054	3,974	19,508
$10,000 under $25,000	23,256	401,820	57,310	33,021	13,407	99,612	16,460	132,870	6,796	33,257
$25,000 under $50,000	12,725	466,573	37,653	51,909	32,702	148,238	11,023	165,371	1,690	17,133
$50,000 under $100,000	9,349	659,297	116,349	54,413	90,596	179,146	8,275	189,791	1,074	10,645
$100,000 under $200,000	8,452	1,177,972	276,032	79,255	223,908	241,971	7,623	254,919	829	12,948
$200,000 under $500,000	2,212	591,267	239,992	30,776	145,798	75,993	2,082	81,581	130	5,588
$500,000 under $1,000,000	408	270,383	109,639	7,561	64,157	21,442	363	21,867	*45	*425
$1,000,000 under $2,000,000	113	144,154	97,272	3,984	34,984	- 848	60	4,960	**55	**6,618
$2,000,000 under $5,000,000	*22	*58,358	*48,503	*848	*1,917	*667	*21	*1,134	**	**
$5,000,000 under $10,000,000	**5	**36,755	**31,602	**414	**3,210	**872	**4	**1,214	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Mining										
Total	**97,488**	**6,084,218**	**1,358,454**	**400,916**	**325,036**	**90,450**	**48,690**	**1,066,922**	**48,486**	**976,472**
No business receipts reported	17,201	-	16,574	7,096	738	- 235,024	-	-	17,201	235,024
Under $2,500	24,923	22,201	2,328	6,965	581	- 72,486	11,600	5,375	13,157	77,861
$2,500 under $5,000	10,472	37,601	7,274	6,268	1,787	- 32,535	5,048	7,355	5,352	39,890
$5,000 under $10,000	8,295	60,565	5,546	6,669	713	- 20,617	5,364	18,746	2,929	39,363
$10,000 under $25,000	11,352	179,821	12,439	17,270	2,899	- 35,002	7,992	54,266	3,328	89,268
$25,000 under $50,000	8,917	317,872	33,854	31,998	6,361	- 1,257	6,238	74,331	2,659	75,587
$50,000 under $100,000	6,532	487,920	67,663	41,689	35,475	51,968	4,703	122,574	1,809	70,606
$100,000 under $200,000	4,566	641,772	54,321	36,972	40,960	100,960	3,827	155,348	739	54,388
$200,000 under $500,000	3,066	918,998	190,437	56,140	78,838	96,743	2,377	184,628	689	87,885
$500,000 under $1,000,000	1,266	875,749	176,303	55,919	60,840	89,450	902	139,366	364	49,916
$1,000,000 under $2,000,000	622	857,746	151,025	50,257	40,547	46,825	443	106,968	179	60,143
$2,000,000 under $5,000,000	194	583,920	175,032	37,659	22,573	50,874	134	89,413	60	38,539
$5,000,000 under $10,000,000	52	348,241	102,776	17,722	20,851	- 15,680	38	34,482	14	50,163
$10,000,000 or more	30	751,871	362,883	28,292	11,873	66,231	24	74,070	*6	*7,839

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Mining—Continued										
Oil and gas extraction										
Total	**85,735**	**5,319,929**	**1,089,883**	**316,742**	**207,215**	**218,532**	**45,894**	**1,004,033**	**39,604**	**785,501**
No business receipts reported	12,746	-	3,282	5,018	*375	- 129,206	-	-	12,746	129,206
Under $2,500	22,952	21,047	2,171	6,565	569	- 64,302	11,309	5,274	11,478	69,575
$2,500 under $5,000	9,526	34,030	7,048	5,249	1,784	- 24,609	4,913	7,060	4,541	31,669
$5,000 under $10,000	7,813	57,391	4,181	6,347	628	- 19,226	5,182	18,181	2,631	37,407
$10,000 under $25,000	10,099	159,193	11,314	13,886	1,077	- 23,740	7,648	52,417	2,451	76,157
$25,000 under $50,000	8,147	292,395	32,130	28,003	6,184	- 1,237	5,667	71,436	2,480	72,674
$50,000 under $100,000	5,868	435,753	47,105	34,737	23,797	55,112	4,288	113,396	1,580	58,284
$100,000 under $200,000	4,143	573,870	37,352	33,881	30,748	96,984	3,518	146,850	625	49,866
$200,000 under $500,000	2,603	794,453	148,392	42,509	55,212	89,653	1,994	165,136	609	75,483
$500,000 under $1,000,000	1,048	727,757	136,564	36,598	29,442	88,369	799	131,554	249	43,185
$1,000,000 under $2,000,000	559	772,760	120,728	42,503	29,108	47,809	400	102,024	159	54,215
$2,000,000 under $5,000,000	166	497,297	143,552	25,302	8,855	54,512	129	87,505	37	32,993
$5,000,000 under $10,000,000	40	262,980	55,500	14,330	10,056	- 18,727	27	31,198	13	49,925
$10,000,000 or more	25	691,002	340,563	21,814	9,380	67,141	20	72,003	*5	*4,862
Other mining										
Total	**11,753**	**764,290**	**268,571**	**84,175**	**117,821**	**- 128,082**	**2,796**	**62,889**	**8,882**	**190,971**
No business receipts reported	4,455	-	13,292	2,078	*363	- 105,818	-	-	4,455	105,818
Under $2,500	1,971	1,154	*157	400	*12	- 8,185	291	101	1,679	8,286
$2,500 under $5,000	946	3,571	226	1,019	*3	- 7,925	*135	*296	811	8,221
$5,000 under $10,000	482	3,174	1,365	322	*85	- 1,391	182	565	298	1,956
$10,000 under $25,000	1,253	20,628	1,125	3,384	*1,822	- 11,262	344	1,850	877	13,112
$25,000 under $50,000	770	25,477	*1,724	3,994	*176	- 19	571	2,894	179	2,914
$50,000 under $100,000	664	52,167	20,558	6,952	*11,678	- 3,143	415	9,178	229	12,322
$100,000 under $200,000	423	67,902	16,970	3,092	*10,212	3,976	*309	*8,498	*114	*4,522
$200,000 under $500,000	463	124,486	42,045	13,631	23,626	7,090	383	19,492	80	12,402
$500,000 under $1,000,000	218	147,992	39,738	19,321	31,398	1,081	103	7,812	*115	*6,731
$1,000,000 under $2,000,000	63	84,986	30,297	7,755	11,440	- 984	43	4,944	*20	*5,928
$2,000,000 under $5,000,000	28	86,623	*31,480	12,357	*13,719	- 3,638	*5	*1,908	**25	**8,760
$5,000,000 under $10,000,000	12	85,261	*47,275	3,392	*10,795	3,047	11	3,285	**	**
$10,000,000 or more	*5	*60,870	*22,320	*6,478	*2,493	*- 911	*4	*2,066	**	**
Construction										
Total	**1,097,417**	**50,942,938**	**26,538,358**	**1,722,012**	**8,103,729**	**7,947,840**	**933,457**	**8,706,799**	**163,834**	**758,959**
No business receipts reported	9,124	-	4,295	6,404	2,993	- 40,003	-	-	9,124	40,003
Under $2,500	133,274	166,217	21,326	32,405	3,501	5,135	94,278	80,545	38,983	75,410
$2,500 under $5,000	123,595	450,992	50,711	41,458	11,179	169,536	98,932	216,876	24,662	47,340
$5,000 under $10,000	171,768	1,255,283	194,383	76,988	44,480	523,997	147,845	574,187	23,923	50,190
$10,000 under $25,000	254,323	4,115,990	982,610	222,250	241,185	1,523,048	227,978	1,619,601	26,236	96,553
$25,000 under $50,000	170,774	6,094,435	2,078,691	287,956	691,460	1,600,601	153,784	1,682,488	16,990	81,886
$50,000 under $100,000	112,083	7,980,360	3,931,244	308,417	1,296,735	1,389,538	100,981	1,478,545	11,102	89,007
$100,000 under $200,000	75,185	10,559,929	5,821,946	313,877	1,951,843	1,291,759	67,682	1,387,922	7,501	96,162
$200,000 under $500,000	37,702	11,394,144	7,220,453	261,408	2,191,672	1,021,851	33,759	1,128,257	3,943	106,406
$500,000 under $1,000,000	7,236	4,816,062	3,248,710	101,116	1,004,000	293,772	6,185	334,315	1,050	40,543
$1,000,000 under $2,000,000	1,892	2,496,870	1,801,330	43,179	409,145	116,908	1,649	135,025	243	18,117
$2,000,000 under $5,000,000	396	1,107,792	799,946	14,580	171,190	43,135	339	52,470	57	9,335
$5,000,000 under $10,000,000	55	377,129	297,695	6,088	56,180	9,591	38	12,802	17	3,211
$10,000,000 or more	10	127,735	*85,016	5,887	28,166	- 1,030	*7	*3,766	*3	*4,796
General contractors and operative builders										
Total	**261,502**	**21,108,817**	**13,237,223**	**567,627**	**3,138,265**	**2,144,037**	**205,727**	**2,546,084**	**55,721**	**402,048**
No business receipts reported	4,833	-	*2,911	2,641	*2,611	- 27,559	-	-	4,833	27,559
Under $2,500	18,808	22,957	3,444	10,553	*560	- 17,628	9,979	9,915	8,818	27,543
$2,500 under $5,000	18,321	68,255	9,402	10,020	4,434	7,394	9,808	21,378	8,513	13,984
$5,000 under $10,000	30,324	224,850	35,650	18,502	17,391	75,655	23,279	90,861	7,045	15,206
$10,000 under $25,000	54,207	899,507	236,276	64,793	64,468	266,675	45,561	309,629	8,606	42,954
$25,000 under $50,000	43,170	1,542,495	585,359	62,528	216,670	373,672	39,021	397,454	4,149	23,782
$50,000 under $100,000	38,769	2,818,586	1,610,407	96,080	429,509	369,338	31,840	437,378	6,929	68,040
$100,000 under $200,000	28,280	4,048,546	2,638,587	108,460	637,827	407,856	24,808	457,071	3,470	49,215
$200,000 under $500,000	18,914	5,721,488	3,840,308	104,078	912,320	442,371	16,619	511,892	2,295	69,522
$500,000 under $1,000,000	4,338	2,929,708	2,129,203	46,296	539,811	152,756	3,508	186,057	829	33,301
$1,000,000 under $2,000,000	1,210	1,617,137	1,225,324	25,936	164,432	65,265	1,041	79,763	169	14,498
$2,000,000 under $5,000,000	275	799,532	599,924	7,359	93,845	23,780	229	32,335	46	8,556
$5,000,000 under $10,000,000	46	321,251	260,703	5,179	41,593	7,359	30	10,451	16	3,092
$10,000,000 or more	*7	*94,504	*59,724	*5,202	*12,793	*2,897	*4	*1,898	*3	*4,796
Special trade contractors: Total										
Total	**787,396**	**28,185,647**	**12,552,974**	**1,105,463**	**4,759,095**	**5,530,334**	**687,479**	**5,856,319**	**99,846**	**325,985**
No business receipts reported	3,744	-	*1,379	3,444	*372	- 11,520	-	-	3,744	11,520
Under $2,500	105,348	130,702	16,668	21,365	2,526	18,820	77,411	63,265	27,935	44,445
$2,500 under $5,000	97,945	357,696	39,931	29,150	6,743	149,866	82,109	181,307	15,836	31,441
$5,000 under $10,000	133,469	975,923	154,966	54,283	26,508	424,937	117,868	457,434	15,601	32,497
$10,000 under $25,000	192,708	3,094,772	707,136	151,038	169,385	1,218,013	175,873	1,266,413	16,766	48,399
$25,000 under $50,000	119,331	4,247,028	1,412,163	215,473	447,450	1,144,470	108,522	1,196,866	10,809	52,396
$50,000 under $100,000	69,580	4,898,411	2,193,344	206,915	815,356	983,682	66,059	999,065	3,521	15,383
$100,000 under $200,000	43,885	6,082,100	2,991,708	196,155	1,262,254	835,966	40,067	880,891	3,818	44,925
$200,000 under $500,000	17,903	5,405,659	3,185,563	151,791	1,236,974	559,146	16,379	594,091	1,524	34,945
$500,000 under $1,000,000	2,707	1,778,328	1,038,395	53,541	456,121	132,960	2,491	139,480	216	6,520
$1,000,000 under $2,000,000	655	847,756	554,816	15,740	235,375	50,288	582	53,577	**76	**3,514
$2,000,000 under $5,000,000	109	278,164	194,621	4,975	70,071	19,606	107	19,712	**	**
$5,000,000 under $10,000,000	*9	*55,878	*36,992	*909	*14,587	*2,232	*8	*2,351	**	**
$10,000,000 or more	*3	*33,231	*25,292	*685	*15,373	*1,867	*3	*1,867	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors: Plumbing, heating, and air conditioning										
Total	**74,984**	**4,686,585**	**2,681,404**	**126,909**	**741,304**	**616,109**	**60,277**	**684,102**	**14,638**	**67,993**
No business receipts reported	*343	–	*329	*61	–	*– 862	–	–	*343	*862
Under $2,500	9,123	11,558	3,774	2,189	*150	– 8,870	4,619	2,019	4,504	10,889
$2,500 under $5,000	4,844	17,430	4,734	1,416	*4	6,456	4,040	7,211	*804	*755
$5,000 under $10,000	8,906	70,377	22,033	2,772	*46	16,424	6,190	20,151	2,716	3,727
$10,000 under $25,000	12,636	209,405	75,932	9,024	13,436	60,467	10,870	65,531	1,697	5,064
$25,000 under $50,000	13,409	504,317	246,444	19,203	38,107	106,319	11,778	116,497	1,631	10,178
$50,000 under $100,000	11,288	786,266	409,906	21,569	77,256	169,153	10,583	173,588	*705	*4,436
$100,000 under $200,000	9,463	1,315,729	780,641	33,668	249,701	131,319	7,600	150,569	1,863	19,250
$200,000 under $500,000	4,421	1,333,046	835,254	30,533	253,189	106,237	4,058	118,490	*363	*12,253
$500,000 under $1,000,000	438	275,665	182,904	4,397	60,509	21,871	427	22,410	**12	**578
$1,000,000 under $2,000,000	**113	**162,792	**119,453	**2,078	**48,905	**7,597	**112	**7,636	**	**
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Special trade contractors: Painting, paper hanging, and decorating										
Total	**119,536**	**2,794,157**	**951,337**	**74,180**	**605,920**	**710,890**	**105,225**	**739,674**	**14,309**	**28,785**
No business receipts reported	*299	–	–	*1	*147	*– 1,562	–	–	*299	*1,562
Under $2,500	19,000	23,399	2,211	2,274	*453	9,379	15,040	13,815	3,958	4,436
$2,500 under $5,000	17,814	63,863	5,222	1,458	*154	33,489	15,253	36,444	2,561	2,955
$5,000 under $10,000	19,119	139,162	32,189	5,793	7,222	47,024	15,917	50,525	3,202	3,501
$10,000 under $25,000	38,208	605,011	124,070	20,838	38,667	259,998	35,652	264,282	2,556	4,284
$25,000 under $50,000	13,029	452,279	124,850	15,659	61,900	129,130	12,143	132,578	*886	*3,448
$50,000 under $100,000	7,927	532,510	251,119	11,369	144,652	117,447	7,228	118,500	*699	*1,053
$100,000 under $200,000	2,689	369,345	143,081	7,266	108,501	53,301	2,611	57,172	*78	*3,871
$200,000 under $500,000	1,164	392,092	153,864	7,421	149,414	44,987	1,102	48,141	*62	*3,154
$500,000 under $1,000,000	*242	*151,040	*70,080	*1,840	*70,577	*14,689	*242	*14,689	–	–
$1,000,000 under $2,000,000	**45	**65,457	**44,651	**261	**24,232	**3,007	**37	**3,528	*8	*520
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Special trade contractors: Electrical work										
Total	**55,313**	**2,548,270**	**1,350,453**	**75,044**	**418,246**	**425,189**	**47,054**	**451,607**	**8,259**	**26,419**
No business receipts reported	*727	–	*114	*487	–	*– 1,254	–	–	*727	*1,254
Under $2,500	8,787	10,537	2,444	537	*266	2,361	7,730	3,562	1,057	1,200
$2,500 under $5,000	5,649	20,511	5,829	2,132	*462	2,954	3,954	5,769	1,695	2,815
$5,000 under $10,000	6,353	45,955	17,796	4,798	*1,015	10,320	4,766	12,668	1,587	2,349
$10,000 under $25,000	9,861	169,944	76,087	6,925	4,046	46,968	8,828	50,617	*1,033	*3,649
$25,000 under $50,000	9,444	334,472	162,067	14,119	12,179	83,332	8,494	87,410	*950	*4,077
$50,000 under $100,000	7,346	477,224	240,565	16,169	66,621	105,550	7,059	106,471	*287	*921
$100,000 under $200,000	5,062	700,698	369,694	17,032	126,178	106,403	4,422	108,186	*640	*1,783
$200,000 under $500,000	1,642	488,841	283,923	7,465	111,870	50,526	1,431	56,531	*211	*6,004
$500,000 under $1,000,000	406	249,646	153,071	4,991	76,736	15,668	335	18,005	**72	**2,367
$1,000,000 under $2,000,000	*33	*40,236	*30,894	*365	*14,807	*1,866	**35	**2,390	–	–
$2,000,000 under $5,000,000	*3	*10,206	*7,968	*23	*4,066	*494	**	**	**	**
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Special trade contractors: Masonry, stonework, tile setting, and plastering										
Total	**91,803**	**4,171,934**	**2,086,077**	**93,382**	**920,570**	**841,443**	**84,533**	**856,583**	**7,270**	**15,140**
No business receipts reported	*29	–	*10	–	–	*– 10	–	–	*29	*10
Under $2,500	9,842	12,190	*350	1,468	*644	4,651	6,508	7,608	3,334	2,957
$2,500 under $5,000	6,771	25,074	3,070	1,563	*1,524	11,888	6,138	12,499	*633	*611
$5,000 under $10,000	19,197	136,783	7,444	4,001	3,868	75,907	18,538	76,701	*659	*793
$10,000 under $25,000	19,602	305,908	77,017	13,685	38,232	117,058	18,067	120,413	*1,535	*3,355
$25,000 under $50,000	17,348	615,682	213,696	19,625	85,632	186,542	16,616	190,121	*732	*3,579
$50,000 under $100,000	9,440	703,465	322,160	16,753	161,951	155,989	9,378	156,561	*62	*572
$100,000 under $200,000	5,439	789,403	382,386	15,201	158,701	125,030	5,434	127,768	*5	*2,738
$200,000 under $500,000	3,758	1,139,353	777,710	16,400	301,717	127,226	3,491	127,520	*267	*295
$500,000 under $1,000,000	201	163,647	112,297	1,978	65,382	18,391	198	18,453	*3	*62
$1,000,000 under $2,000,000	143	189,110	128,809	1,914	70,683	13,006	132	13,173	*11	*167
$2,000,000 under $5,000,000	*30	*71,422	*44,887	*591	*24,942	*5,033	*30	*5,033	–	–
$5,000,000 under $10,000,000	*3	*19,896	*16,241	*203	*7,294	*732	*3	*732	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Special trade contractors: Carpentering and flooring										
Total	**239,736**	**4,662,074**	**1,800,628**	**123,078**	**592,575**	**1,403,776**	**222,931**	**1,452,304**	**16,805**	**48,529**
No business receipts reported	*546	–	*875	*492	–	*– 1,785	–	–	*546	*1,785
Under $2,500	38,640	48,154	4,269	6,462	563	19,645	31,895	28,614	6,745	8,969
$2,500 under $5,000	41,303	151,427	11,390	5,915	1,734	87,670	38,227	94,430	3,076	6,760
$5,000 under $10,000	50,800	369,103	37,283	12,335	3,745	212,960	49,035	216,342	1,765	3,382
$10,000 under $25,000	61,493	971,261	148,232	33,540	34,701	501,344	59,212	510,380	2,281	9,036
$25,000 under $50,000	29,028	1,005,710	328,163	30,210	143,374	312,283	27,734	320,129	*1,294	*7,846
$50,000 under $100,000	10,700	774,006	391,852	16,447	135,116	145,631	10,101	146,738	*599	*1,107
$100,000 under $200,000	5,625	808,034	490,456	13,071	170,354	83,558	5,206	92,720	*419	*9,162
$200,000 under $500,000	1,504	458,630	331,524	4,010	85,418	41,162	1,504	41,162	–	–
$500,000 under $1,000,000	*84	*49,776	*37,167	*366	*8,487	*764	*12	*1,221	*72	*457
$1,000,000 under $2,000,000	**13	**25,974	**19,418	**229	**9,081	**543	**5	**567	*8	*24
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Miscellaneous special trade contractors										
Total	**206,024**	**9,322,628**	**3,683,076**	**612,871**	**1,480,480**	**1,532,928**	**167,459**	**1,672,049**	**38,565**	**139,121**
No business receipts reported	1,800	-	*50	*2,404	*224	- 6,047	-	-	1,800	6,047
Under $2,500	19,956	24,864	3,622	8,434	*449	- 8,346	11,619	7,648	8,337	15,994
$2,500 under $5,000	21,564	79,390	9,686	16,667	2,864	7,409	14,497	24,954	7,067	17,545
$5,000 under $10,000	29,094	214,543	38,221	24,584	10,612	62,302	23,422	81,047	5,672	18,745
$10,000 under $25,000	50,908	833,244	205,799	67,026	40,304	232,178	43,244	255,189	7,664	23,011
$25,000 under $50,000	37,073	1,334,569	336,942	116,658	106,259	326,863	31,757	350,131	5,316	23,268
$50,000 under $100,000	22,879	1,624,941	577,742	124,607	229,760	289,912	21,710	297,206	1,169	7,295
$100,000 under $200,000	15,607	2,098,891	825,451	109,917	448,819	336,356	14,794	344,476	813	8,121
$200,000 under $500,000	5,414	1,593,697	803,287	85,962	335,365	189,009	4,793	202,247	621	13,239
$500,000 under $1,000,000	1,336	888,554	482,877	39,969	174,430	61,577	1,277	64,701	*59	*3,124
$1,000,000 under $2,000,000	311	392,031	232,349	11,066	79,598	26,264	266	28,803	**47	**2,734
$2,000,000 under $5,000,000	75	191,910	138,346	4,295	39,424	13,594	74	13,671	**	**
$5,000,000 under $10,000,000	**7	**45,994	**28,703	**1,282	**12,372	**1,856	**6	**1,974	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Contractor not allocable										
Total	**48,519**	**1,648,474**	**748,161**	**48,921**	**206,370**	**273,470**	**40,251**	**304,395**	**8,267**	**30,925**
No business receipts reported	*547	-	*5	*318	*11	*- 924	-	-	*547	*924
Under $2,500	9,118	12,559	1,214	487	*415	3,943	6,888	7,365	2,230	3,422
$2,500 under $5,000	7,329	25,041	*1,378	2,288	*2	12,276	7,015	14,191	*313	*1,915
$5,000 under $10,000	7,975	54,509	*3,767	4,203	*581	23,405	6,698	25,891	*1,277	*2,487
$10,000 under $25,000	7,408	121,710	39,197	6,419	7,331	38,360	6,544	43,560	864	5,200
$25,000 under $50,000	8,273	304,912	81,169	9,955	27,340	82,460	6,241	88,168	*2,032	*5,708
$50,000 under $100,000	3,734	263,362	127,493	5,422	51,870	36,518	3,082	42,102	*652	*5,584
$100,000 under $200,000	3,020	429,283	191,652	9,262	51,762	47,937	2,807	49,960	*213	*2,022
$200,000 under $500,000	885	266,997	194,583	5,539	42,378	20,334	761	22,274	*124	*1,940
$500,000 under $1,000,000	191	108,027	81,112	1,279	8,068	8,055	186	8,778	**6	**1,052
$1,000,000 under $2,000,000	*27	*31,978	*21,190	*1,502	*9,339	*1,355	*26	*1,685	**	**
$2,000,000 under $5,000,000	*12	*30,096	*5,401	*2,246	*7,274	*- 250	*3	*422	*9	*673
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Manufacturing										
Total	**235,526**	**12,928,527**	**6,214,248**	**702,296**	**2,240,025**	**1,512,431**	**151,128**	**1,890,474**	**84,344**	**378,043**
No business receipts reported	5,409	-	1,733	7,455	826	- 25,093	-	-	5,409	25,093
Under $2,500	51,337	50,961	21,484	20,483	4,273	- 51,854	14,208	7,481	37,076	59,335
$2,500 under $5,000	24,557	92,471	22,572	22,353	3,666	- 9,187	14,248	23,609	10,309	32,796
$5,000 under $10,000	24,906	177,597	51,575	24,198	2,893	3,784	14,944	41,715	9,962	37,931
$10,000 under $25,000	42,339	709,861	210,199	57,605	52,265	115,159	31,982	166,376	10,356	51,217
$25,000 under $50,000	28,676	1,004,949	302,360	66,271	101,697	224,921	24,283	274,151	4,393	49,230
$50,000 under $100,000	25,574	1,758,828	702,142	*94,555	273,889	363,198	23,311	383,577	2,263	20,379
$100,000 under $200,000	18,222	2,542,101	1,139,638	136,895	481,277	345,575	15,633	387,772	2,589	42,196
$200,000 under $500,000	11,487	3,424,453	1,638,847	179,894	771,579	378,064	9,861	405,807	1,626	27,744
$500,000 under $1,000,000	2,148	1,435,055	884,354	49,804	280,254	105,872	1,923	112,664	225	6,792
$1,000,000 under $2,000,000	633	832,109	567,537	24,711	137,995	41,035	551	52,349	82	11,313
$2,000,000 under $5,000,000	199	562,696	415,533	12,138	94,237	13,741	158	24,209	41	10,469
$5,000,000 under $10,000,000	30	211,369	170,237	3,880	23,445	1,961	19	5,328	**13	**3,547
$10,000,000 or more	*9	*126,077	*86,036	*2,054	*11,730	*5,255	*7	*5,436	**	**
Lumber and wood products, except furniture										
Total	**66,559**	**3,611,004**	**1,419,219**	**278,475**	**540,143**	**381,102**	**46,611**	**465,147**	**19,947**	**84,045**
No business receipts reported	648	-	*52	*431	*159	- 2,214	-	-	648	2,214
Under $2,500	12,463	12,841	2,210	5,585	*538	- 8,321	3,959	2,004	8,504	10,325
$2,500 under $5,000	9,066	33,428	3,561	4,376	*720	2,080	5,621	9,415	3,445	7,336
$5,000 under $10,000	7,590	54,170	11,572	6,652	1,152	6,314	5,522	13,454	2,068	7,140
$10,000 under $25,000	15,266	242,771	46,562	22,203	23,909	39,156	12,808	50,509	2,457	11,353
$25,000 under $50,000	6,669	230,204	34,129	25,492	23,258	53,387	5,535	66,782	*1,134	*13,396
$50,000 under $100,000	6,756	469,720	165,234	32,268	70,899	84,809	6,290	87,591	466	2,782
$100,000 under $200,000	4,083	558,682	162,943	48,900	92,313	72,552	3,474	79,005	*609	*6,453
$200,000 under $500,000	3,034	980,251	342,219	84,290	173,744	89,733	2,534	101,041	500	11,308
$500,000 under $1,000,000	685	450,831	242,720	28,247	73,159	28,012	626	30,370	59	2,358
$1,000,000 under $2,000,000	211	281,701	184,634	11,903	38,376	9,491	176	14,593	*35	*5,102
$2,000,000 under $5,000,000	78	222,625	165,144	6,548	34,022	3,746	59	6,853	*19	*3,108
$5,000,000 under $10,000,000	**10	73,780	**58,238	**1,580	**7,891	**2,360	**7	**3,530	*3	*1,170
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Printing, publishing and allied industries										
Total	**53,484**	**2,806,322**	**1,271,145**	**147,929**	**528,518**	**357,997**	**34,257**	**439,815**	**19,226**	**81,819**
No business receipts reported	1,839	-	-	4,259	*1	- 7,415	-	-	1,839	7,415
Under $2,500	11,539	12,221	6,591	5,193	*2,175	- 14,645	2,936	1,244	8,602	15,889
$2,500 under $5,000	4,658	17,192	5,033	7,906	*332	- 4,259	3,161	4,166	1,497	8,425
$5,000 under $10,000	4,578	32,305	11,185	4,573	*1,117	225	2,527	7,002	2,051	6,777
$10,000 under $25,000	8,734	153,574	61,195	13,677	8,554	7,918	6,017	23,087	2,717	15,169
$25,000 under $50,000	4,723	155,466	32,720	8,755	11,141	36,881	4,351	43,181	372	6,300
$50,000 under $100,000	7,870	545,997	233,854	29,331	82,951	88,989	6,667	97,285	1,203	8,296
$100,000 under $200,000	6,258	880,627	392,840	40,027	187,052	138,055	5,838	145,788	420	7,732
$200,000 under $500,000	3,117	867,483	464,871	32,116	192,887	96,930	2,593	102,732	**525	**5,814
$500,000 under $1,000,000	140	100,150	*47,526	1,573	29,547	10,356	*139	*10,368	**	**
$1,000,000 under $2,000,000	**28	**41,307	**15,330	**517	**12,761	**4,962	**28	**4,962	-	-
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	-	-
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Machinery, except electrical										
Total	**21,999**	**1,437,846**	**522,946**	**96,373**	**342,176**	**290,852**	**14,812**	**314,013**	**7,187**	**23,161**
No business receipts reported	*221	-	*525	*275	*63	*- 1,311	-	-	*221	*1,311
Under $2,500	3,199	2,290	588	1,695	*4	- 3,726	*851	*154	2,348	3,879
$2,500 under $5,000	1,926	7,971	*1,366	6,376	*130	- 6,278	*379	*850	*1,547	*7,128
$5,000 under $10,000	2,231	15,276	2,359	2,433	*	3,024	1,278	3,713	*953	*688
$10,000 under $25,000	2,810	47,492	9,465	6,726	*7,304	10,313	1,757	13,097	*1,053	*2,784
$25,000 under $50,000	4,251	163,823	39,789	12,425	20,659	57,651	3,569	61,333	*682	*3,681
$50,000 under $100,000	3,594	232,720	62,293	15,749	38,227	84,645	3,286	86,443	*308	*1,798
$100,000 under $200,000	2,107	278,003	100,223	19,144	51,131	55,333	2,033	57,208	**75	**1,890
$200,000 under $500,000	1,413	396,084	162,638	23,167	125,193	65,272	1,413	65,272	-	-
$500,000 under $1,000,000	*181	*130,690	*54,571	*3,461	*51,560	*15,567	*181	*15,567	-	-
$1,000,000 under $2,000,000	*35	*54,150	*37,797	*1,879	*8,928	*5,426	*35	*5,426	-	-
$2,000,000 under $5,000,000	**31	**109,346	**51,332	**3,043	**38,977	**4,937	**30	**4,951	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Other manufacturing industries										
Total	**93,484**	**5,073,355**	**3,000,939**	**179,519**	**829,189**	**482,480**	**55,448**	**671,498**	**37,984**	**189,018**
No business receipts reported	2,701	-	*1,156	2,491	*602	- 14,153	-	-	2,701	14,153
Under $2,500	24,136	23,608	12,096	8,010	1,555	- 25,162	6,462	4,079	17,622	29,241
$2,500 under $5,000	8,907	33,880	12,612	3,695	2,484	- 730	5,087	9,177	3,820	9,907
$5,000 under $10,000	10,507	75,847	26,459	10,539	*623	- 5,779	5,617	17,547	4,890	23,326
$10,000 under $25,000	15,529	266,023	92,978	14,998	12,499	57,772	11,400	79,683	4,129	21,912
$25,000 under $50,000	13,033	455,456	195,722	19,600	46,638	77,003	10,828	102,855	2,205	25,852
$50,000 under $100,000	7,354	510,391	240,760	17,207	81,811	104,756	7,068	112,258	*286	*7,502
$100,000 under $200,000	5,774	824,789	483,632	28,823	150,782	79,635	4,288	105,770	1,486	26,135
$200,000 under $500,000	3,923	1,180,636	669,119	40,320	279,755	126,129	3,321	136,762	602	10,633
$500,000 under $1,000,000	1,142	753,383	539,538	16,522	125,988	51,938	977	56,360	165	4,422
$1,000,000 under $2,000,000	361	463,079	333,301	10,537	79,777	22,052	314	28,263	*47	*6,211
$2,000,000 under $5,000,000	91	258,863	208,062	3,075	26,001	5,351	69	12,712	*22	*7,361
$5,000,000 under $10,000,000	20	142,355	119,062	2,284	15,042	- 550	12	1,648	**9	**2,363
$10,000,000 or more	*6	*85,044	*66,442	*1,417	*5,630	*4,218	*5	*4,384	**	**
Transportation, Communication, Electric, Gas, and Sanitary Services										
Total	**415,472**	**18,069,893**	**3,396,770**	**1,741,726**	**1,748,440**	**1,956,999**	**295,192**	**2,616,570**	**120,145**	**659,571**
No business receipts reported	4,344	-	*82	6,730	*37	- 23,973	-	-	4,344	23,973
Under $2,500	58,127	66,165	3,645	37,718	2,196	- 68,895	27,147	17,644	30,852	86,540
$2,500 under $5,000	35,963	134,492	3,822	26,298	3,507	1,320	21,904	41,183	14,058	39,863
$5,000 under $10,000	54,893	400,426	12,474	48,376	6,320	68,386	40,160	125,682	14,732	57,296
$10,000 under $25,000	95,800	1,621,355	67,359	199,164	47,506	253,968	69,732	400,035	26,065	146,067
$25,000 under $50,000	75,258	2,756,579	72,141	331,218	95,068	419,851	58,068	558,936	17,190	139,086
$50,000 under $100,000	60,312	4,065,013	226,429	465,299	299,748	702,752	52,488	764,403	7,823	61,652
$100,000 under $200,000	17,503	2,360,938	440,412	207,409	329,463	312,827	15,163	341,187	2,340	28,360
$200,000 under $500,000	9,759	2,992,895	723,011	236,198	488,727	184,936	7,654	237,525	2,104	52,589
$500,000 under $1,000,000	2,502	1,683,019	650,492	95,856	273,370	61,228	2,064	72,053	438	10,825
$1,000,000 under $2,000,000	735	974,829	527,770	45,351	115,273	29,998	590	35,718	145	5,720
$2,000,000 under $5,000,000	236	672,549	425,855	34,367	58,761	12,051	191	15,535	45	3,485
$5,000,000 under $10,000,000	31	199,186	136,522	5,466	22,743	959	22	5,075	*9	*4,116
$10,000,000 or more	*9	*142,448	*106,757	*2,276	*5,721	*1,592	*9	*1,592	-	-
Local and interurban passenger transit										
Total	**50,892**	**941,666**	**84,619**	**73,172**	**156,523**	**176,324**	**40,345**	**200,701**	**10,547**	**24,377**
No business receipts reported	*228	-	-	-	-	*- 75	-	-	*228	*75
Under $2,500	7,955	10,125	*971	449	-	- 843	4,823	3,158	3,132	4,001
$2,500 under $5,000	7,081	28,625	*52	1,874	*2,305	2,876	4,733	6,952	2,348	4,076
$5,000 under $10,000	13,144	98,545	*906	5,775	*1,511	29,628	10,957	35,683	2,187	6,055
$10,000 under $25,000	16,831	272,669	*3,270	19,832	3,687	85,712	14,998	89,685	*1,833	*3,973
$25,000 under $50,000	2,258	76,298	-	5,499	*12,598	15,002	1,949	17,025	*309	*2,023
$50,000 under $100,000	2,143	152,570	*23,265	15,121	38,942	14,007	1,843	16,253	*300	*2,246
$100,000 under $200,000	854	111,436	*25,737	*6,463	28,920	11,291	*644	*13,217	*210	*1,926
$200,000 under $500,000	*233	*87,452	*8,772	*5,093	*28,430	*11,340	*233	*11,340	-	-
$500,000 under $1,000,000	**165	**103,946	**21,645	**13,065	**40,129	**7,388	**165	**7,388	-	-
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	-	-
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Trucking and warehousing										
Total	**292,338**	**14,253,843**	**2,214,482**	**1,449,103**	**1,289,225**	**1,605,174**	**214,568**	**2,046,905**	**77,767**	**441,731**
No business receipts reported	1,247	-	-	1,932	*6	- 6,710	-	-	1,247	6,710
Under $2,500	25,205	32,547	1,808	10,072	610	- 14,494	14,314	10,396	10,891	24,890
$2,500 under $5,000	19,938	72,589	*3,732	14,522	790	988	11,744	21,654	8,194	20,666
$5,000 under $10,000	34,014	246,454	7,458	26,753	4,054	40,819	24,295	73,571	9,718	32,753
$10,000 under $25,000	69,164	1,187,753	49,152	157,116	32,314	156,983	47,929	269,706	21,234	112,723
$25,000 under $50,000	66,733	2,476,367	41,884	305,697	64,675	357,987	50,460	489,902	16,273	131,915
$50,000 under $100,000	52,032	3,496,148	185,445	407,580	201,425	598,016	45,636	641,790	6,396	43,775
$100,000 under $200,000	14,538	1,981,593	362,760	177,586	257,945	270,431	12,758	287,528	1,780	17,098
$200,000 under $500,000	6,958	2,156,278	453,704	190,485	346,261	122,456	5,400	156,838	1,557	34,382
$500,000 under $1,000,000	1,779	1,207,954	395,947	78,673	206,082	46,735	1,468	54,465	311	7,730
$1,000,000 under $2,000,000	533	706,016	326,138	40,573	98,652	20,705	411	25,845	122	5,140
$2,000,000 under $5,000,000	169	460,419	227,689	33,566	53,593	9,829	133	13,115	36	3,285
$5,000,000 under $10,000,000	23	146,004	107,455	2,386	17,453	592	15	1,256	*8	*664
$10,000,000 or more	*5	*83,720	*51,310	*2,164	*5,363	*838	*5	*838	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued										
Other transportation										
Total	**38,134**	**1,862,625**	**942,112**	**119,460**	**138,802**	**52,379**	**21,483**	**190,089**	**16,519**	**137,709**
No business receipts reported	1,456	-	*82	1,514	*31	- 9,810	-	-	1,456	9,810
Under $2,500	10,549	10,424	*543	10,663	*1,518	- 28,504	3,138	1,728	7,283	30,232
$2,500 under $5,000	5,161	18,813	*4	4,935	*272	693	3,611	9,564	1,549	8,870
$5,000 under $10,000	4,545	31,446	*3,158	12,543	602	- 7,790	2,435	8,107	2,110	15,897
$10,000 under $25,000	4,851	77,899	*3,551	14,161	5,817	- 9,852	2,880	18,289	1,969	28,141
$25,000 under $50,000	5,198	167,109	20,721	16,988	16,628	33,666	4,658	36,756	540	3,089
$50,000 under $100,000	3,145	201,252	8,039	21,270	28,461	58,028	2,571	65,973	573	7,945
$100,000 under $200,000	1,303	163,002	42,014	15,030	22,063	10,087	961	18,899	342	8,812
$200,000 under $500,000	1,205	353,891	187,130	15,087	32,327	- 1,503	665	16,147	540	17,650
$500,000 under $1,000,000	480	329,641	229,954	3,256	17,616	1,725	356	4,756	*124	*3,031
$1,000,000 under $2,000,000	165	211,128	180,306	667	6,004	3,732	142	4,312	*23	*580
$2,000,000 under $5,000,000	66	208,237	197,905	600	*4,044	1,401	*57	*1,600	**10	**3,651
$5,000,000 under $10,000,000	*7	*47,849	*29,003	*2,711	*3,255	*- 43	*6	*3,409	**	**
$10,000,000 or more	*3	*41,936	*39,701	*34	*165	*550	*3	*550	-	-
Communication, electric, gas, and sanitary services										
Total	**34,108**	**1,011,758**	**155,558**	**99,992**	**163,891**	**123,122**	**18,796**	**178,876**	**15,312**	**55,754**
No business receipts reported	1,413	-	-	3,284	-	- 7,377	-	-	1,413	7,377
Under $2,500	14,418	13,068	*323	16,534	*67	- 25,054	4,872	2,363	9,546	27,417
$2,500 under $5,000	3,783	14,465	*34	4,967	*141	- 3,237	1,816	3,014	1,967	6,251
$5,000 under $10,000	3,190	23,981	*952	3,306	*154	5,729	2,473	8,320	717	2,591
$10,000 under $25,000	4,954	83,034	11,386	8,054	5,687	21,125	3,925	22,355	1,029	1,230
$25,000 under $50,000	1,069	36,805	*9,535	3,033	*1,167	13,196	1,001	15,254	*68	*2,058
$50,000 under $100,000	2,992	215,044	*9,679	21,329	30,920	32,701	2,438	40,387	*554	*7,686
$100,000 under $200,000	808	104,907	*9,900	8,331	20,535	21,019	800	21,542	*8	*524
$200,000 under $500,000	1,363	395,274	73,406	25,533	81,708	52,643	1,356	53,201	*7	*558
$500,000 under $1,000,000	*80	*43,608	*2,947	*1,163	*10,330	*5,515	*77	*5,579	*3	*64
$1,000,000 under $2,000,000	*35	*55,555	*21,326	*3,811	*9,829	*5,426	*35	*5,426	-	-
$2,000,000 under $5,000,000	**3	**26,017	**16,070	**648	**3,352	**1,434	**3	1,434	-	-
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	-	-	-
$10,000,000 or more	**	**	**	**	**	**	**	- 0	-	-
Wholesale and Retail Trade										
Total	**2,454,720**	**195,654,840**	**144,249,209**	**2,916,906**	**12,681,765**	**11,173,789**	**1,515,131**	**14,378,969**	**935,868**	**3,205,179**
No business receipts reported	32,403	-	8,799	22,803	540	- 109,447	-	-	32,339	109,447
Under $2,500	627,284	585,661	309,956	77,150	9,452	- 400,936	229,287	94,688	395,922	495,624
$2,500 under $5,000	231,276	835,898	412,314	47,295	13,752	- 88,556	117,067	142,368	114,038	230,924
$5,000 under $10,000	235,916	1,712,537	835,654	79,668	40,411	31,200	139,376	316,840	96,167	285,640
$10,000 under $25,000	316,821	5,222,542	2,691,622	168,769	177,991	475,644	209,287	922,792	106,498	447,148
$25,000 under $50,000	270,120	9,814,974	5,409,809	269,484	507,688	1,215,956	195,983	1,658,981	74,137	443,025
$50,000 under $100,000	266,808	19,450,288	11,948,643	451,985	1,369,473	1,997,704	212,376	2,398,372	54,432	400,667
$100,000 under $200,000	232,667	32,926,593	22,520,100	572,466	2,751,764	2,517,736	195,934	2,885,445	36,733	367,709
$200,000 under $500,000	173,607	53,758,132	40,364,512	691,827	4,091,778	3,099,377	154,345	3,357,169	19,261	257,792
$500,000 under $1,000,000	49,323	33,386,165	26,809,639	300,009	2,141,740	1,507,151	45,099	1,590,982	4,224	83,831
$1,000,000 under $2,000,000	13,735	18,441,734	15,439,260	135,058	955,741	618,200	12,264	662,666	1,471	44,466
$2,000,000 under $5,000,000	3,944	11,381,131	9,964,778	73,677	471,488	231,667	3,421	255,457	522	23,790
$5,000,000 under $10,000,000	599	4,038,861	3,631,784	18,430	110,899	56,821	515	63,435	84	6,614
$10,000,000 or more	217	4,100,323	3,902,339	8,285	39,048	21,270	177	29,772	40	8,501
Wholesale trade: Total										
Total	**314,727**	**43,800,602**	**33,825,092**	**526,608**	**1,573,101**	**3,194,048**	**236,768**	**3,604,376**	**77,409**	**410,327**
No business receipts reported	3,602	-	1,977	4,656	*164	- 27,430	-	-	3,602	27,430
Under $2,500	46,116	45,654	17,968	11,514	2,835	- 55,126	17,484	10,098	28,632	65,224
$2,500 under $5,000	25,470	92,704	24,353	5,918	1,146	10,258	16,258	29,025	9,212	18,767
$5,000 under $10,000	35,027	257,856	62,069	10,538	2,604	65,441	27,096	89,902	7,917	24,462
$10,000 under $25,000	54,132	888,280	267,065	27,211	8,927	267,908	44,997	302,223	8,600	34,314
$25,000 under $50,000	42,094	1,522,232	491,648	40,141	35,950	516,688	35,926	547,982	6,168	31,295
$50,000 under $100,000	35,801	2,583,240	1,281,170	63,393	62,313	600,498	31,533	647,420	4,268	46,922
$100,000 under $200,000	29,925	4,256,656	2,736,460	57,611	192,672	606,041	26,692	647,562	3,233	41,520
$200,000 under $500,000	25,358	8,111,276	6,064,736	127,019	501,777	502,419	21,373	558,236	3,984	55,816
$500,000 under $1,000,000	9,815	6,948,608	5,668,367	69,366	299,616	319,784	8,875	346,834	940	27,049
$1,000,000 under $2,000,000	4,620	6,460,678	5,559,878	52,942	224,909	215,117	4,093	230,033	527	14,916
$2,000,000 under $5,000,000	2,191	6,465,981	5,812,751	39,806	170,634	126,550	1,952	138,360	239	11,810
$5,000,000 under $10,000,000	404	2,763,115	2,575,528	10,851	46,529	34,562	350	38,176	54	3,614
$10,000,000 or more	172	3,404,323	3,261,119	5,642	23,025	11,339	139	18,526	33	7,187
Wholesale trade: Motor vehicles and automotive equipment										
Total	**12,962**	**2,426,756**	**1,898,390**	**17,881**	**125,521**	**165,463**	**10,899**	**178,296**	**2,063**	**12,833**
No business receipts reported	437	-	-	397	-	- 7,389	-	-	437	7,389
Under $2,500	*910	*433	*461	*260	-	*- 815	*75	*1	*835	*816
$2,500 under $5,000	*148	*450	*135	*13	-	*103	*117	*159	*31	*56
$5,000 under $10,000	*1,476	*9,877	*2,197	-	*5	*3,574	*1,082	*3,702	**398	**133
$10,000 under $25,000	*1,713	*29,992	*15,104	*740	*181	*5,995	*1,711	*6,001	**	**
$25,000 under $50,000	1,987	72,595	*38,578	*1,517	*2,569	19,519	1,987	19,519	-	-
$50,000 under $100,000	1,357	107,273	54,533	1,211	*2,256	35,837	1,329	35,926	*28	*90
$100,000 under $200,000	2,214	378,244	289,691	2,024	15,252	38,851	2,214	38,851	-	-
$200,000 under $500,000	1,623	531,919	400,996	4,518	42,187	30,136	1,457	30,339	*166	*203
$500,000 under $1,000,000	710	497,319	401,851	3,381	30,891	24,281	606	26,532	*104	*2,251
$1,000,000 under $2,000,000	261	380,067	334,832	1,743	13,898	9,667	225	11,046	*36	*1,379
$2,000,000 under $5,000,000	116	353,006	300,143	1,860	16,233	4,959	88	5,476	*28	*517
$5,000,000 under $10,000,000	**8	**65,580	**59,869	**217	**2,048	**745	**8	**745	-	-
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade: Lumber and construction materials										
Total	**6,886**	**1,043,018**	**701,734**	**25,669**	**74,063**	**77,913**	**5,397**	**81,400**	**1,489**	**3,487**
No business receipts reported	*231	–	*101	*190	*111	*– 624	–	–	*231	*624
Under $2,500	2,201	1,906	*261	*17	–	317	*1,248	*809	*953	*492
$2,500 under $5,000	*121	*430	*187	*26	*2	*– 104	*12	*25	*109	*129
$5,000 under $10,000	1,204	10,230	*10	*194	*146	6,195	1,182	6,426	*22	*232
$10,000 under $25,000	*119	*2,391	*372	*8	*3	*622	*119	*622	–	–
$25,000 under $50,000	256	10,502	*3,380	*312	*230	4,305	*243	*4,371	*13	*66
$50,000 under $100,000	1,087	81,127	*19,984	*7,623	*3,752	20,191	1,057	20,277	*30	*85
$100,000 under $200,000	*284	*31,353	*18,378	*1,078	*1,167	*2,652	*237	*2,683	*47	*31
$200,000 under $500,000	908	305,155	162,477	8,923	37,436	25,272	887	25,738	*21	*465
$500,000 under $1,000,000	303	204,080	145,766	4,802	15,992	10,283	265	10,836	*38	*553
$1,000,000 under $2,000,000	98	142,169	117,490	1,210	6,375	4,513	85	4,925	*13	*413
$2,000,000 under $5,000,000	*62	*176,364	*164,339	*354	*1,813	*3,063	*53	*3,084	*9	*21
$5,000,000 under $10,000,000	12	77,311	68,986	932	7,033	1,228	*9	*1,604	*3	*376
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Wholesale trade: Farm machinery and equipment										
Total	**7,822**	**2,337,563**	**1,926,647**	**22,721**	**113,277**	**94,629**	**5,842**	**115,631**	**1,913**	**21,002**
No business receipts reported	*9	–	–	–	–	*– 1,566	–	–	*9	*1,566
Under $2,500	*492	*417	*330	*480	–	*– 852	*59	*36	*433	*888
$2,500 under $5,000	*150	*524	*439	*3	*16	*52	*119	*60	*31	*7
$5,000 under $10,000	*82	*614	*473	–	–	*84	*42	*122	*40	*38
$10,000 under $25,000	723	12,174	7,483	*234	*48	1,838	611	1,929	*45	*91
$25,000 under $50,000	1,267	46,246	26,439	*1,405	*190	9,291	691	10,336	*576	*1,045
$50,000 under $100,000	1,063	65,810	48,699	*1,091	*424	7,799	*991	*8,112	*72	*312
$100,000 under $200,000	1,768	265,750	214,923	2,077	9,555	20,372	1,510	28,442	*258	*8,070
$200,000 under $500,000	794	256,859	195,827	4,508	16,213	14,573	563	17,554	*231	*2,981
$500,000 under $1,000,000	847	607,986	498,349	5,550	33,710	20,616	742	23,986	*105	*3,370
$1,000,000 under $2,000,000	500	697,501	598,702	5,247	37,487	14,417	396	16,731	104	2,314
$2,000,000 under $5,000,000	118	311,564	270,834	1,713	13,595	6,406	109	6,725	*9	*319
$5,000,000 under $10,000,000	**9	**72,119	**64,148	**413	**2,039	**1,599	**9	**1,599	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Wholesale trade: Other machinery, equipment, and supplies										
Total	**27,669**	**2,801,409**	**1,762,571**	**59,241**	**200,716**	**306,856**	**21,799**	**340,320**	**5,857**	**33,464**
No business receipts reported	*190	–	*101	*249	–	*– 1,240	–	–	*190	*1,240
Under $2,500	2,340	3,133	1,003	1,306	–	– 5,673	1,019	322	1,321	5,996
$2,500 under $5,000	2,091	7,603	*902	*1,052	*73	– 1,016	1,026	985	*1,065	*2,001
$5,000 under $10,000	4,348	32,203	11,270	*1,041	*36	5,018	3,419	8,235	*917	*3,217
$10,000 under $25,000	4,985	76,052	32,174	1,981	*600	17,034	4,117	21,821	868	4,787
$25,000 under $50,000	3,660	138,775	39,152	5,626	6,107	55,004	3,366	56,270	*294	*1,266
$50,000 under $100,000	3,153	217,834	102,022	6,049	16,212	35,776	2,428	38,243	*725	*2,467
$100,000 under $200,000	2,414	315,054	167,631	5,866	12,461	57,539	2,206	61,145	*208	*3,606
$200,000 under $500,000	3,655	1,200,571	788,312	27,682	121,053	94,422	3,420	99,718	*234	*5,296
$500,000 under $1,000,000	579	348,824	252,795	3,644	16,675	25,818	548	29,037	*31	*3,219
$1,000,000 under $2,000,000	181	244,980	191,716	2,535	13,707	17,834	178	17,846	**4	**370
$2,000,000 under $5,000,000	67	175,595	144,125	1,960	10,806	5,441	67	5,441	–	–
$5,000,000 under $10,000,000	*6	*40,785	*31,369	*247	*2,987	*898	*5	*1,257	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Wholesale trade: Groceries and related products										
Total	**37,055**	**7,258,230**	**5,969,563**	**74,852**	**272,768**	**371,198**	**29,807**	**407,220**	**7,248**	**36,023**
No business receipts reported	*157	–	*796	–	*1	*– 1,025	–	–	*157	*1,025
Under $2,500	2,155	1,464	*135	785	–	– 2,505	*985	*333	1,170	2,838
$2,500 under $5,000	*1,664	*6,449	*973	*147	–	*1,299	*853	*1,561	*811	*262
$5,000 under $10,000	2,128	14,541	8,127	*843	*166	1,924	1,719	3,060	*409	*1,136
$10,000 under $25,000	6,658	121,493	53,433	5,079	*2,251	28,774	5,219	30,681	*1,439	*1,908
$25,000 under $50,000	4,826	174,380	59,460	3,717	*6,400	54,592	4,826	54,592	–	–
$50,000 under $100,000	4,247	308,081	228,326	7,136	*652	26,415	3,454	31,756	*793	*5,341
$100,000 under $200,000	6,738	945,468	721,056	10,212	31,967	92,109	6,012	98,322	*726	*6,213
$200,000 under $500,000	5,570	1,757,752	1,475,166	17,564	76,681	59,618	4,056	70,048	1,514	10,430
$500,000 under $1,000,000	1,706	1,157,893	965,574	11,582	55,863	45,255	1,581	47,662	125	2,406
$1,000,000 under $2,000,000	761	1,103,535	953,484	9,472	40,576	35,241	663	38,301	98	3,061
$2,000,000 under $5,000,000	387	1,136,062	1,023,739	5,768	42,251	23,614	385	23,703	**6	**1,403
$5,000,000 under $10,000,000	45	302,205	273,118	1,785	8,602	4,953	42	5,098	**	**
$10,000,000 or more	13	228,907	206,175	761	7,359	934	12	2,103	**	**
Wholesale trade: Farm-product raw materials										
Total	**10,840**	**7,478,065**	**6,953,326**	**36,354**	**58,678**	**84,959**	**8,350**	**117,264**	**2,490**	**32,304**
No business receipts reported	*241	–	*	*901	*1	*– 1,258	–	–	*241	*1,258
Under $2,500	985	1,439	*26	*65	–	518	*904	*976	*81	*458
$2,500 under $5,000	*904	*3,384	*224	*4	*	*2,648	*872	*2,682	*32	*34
$5,000 under $10,000	1,243	9,247	*3,124	*1,334	*550	1,858	*888	*3,386	*355	*1,528
$10,000 under $25,000	2,078	34,563	15,569	685	*487	6,369	1,497	7,203	*581	*834
$25,000 under $50,000	686	28,195	11,637	1,038	873	4,177	443	8,302	*243	*4,125
$50,000 under $100,000	535	44,781	36,076	293	1,864	2,624	488	3,699	47	1,075
$100,000 under $200,000	842	120,529	94,131	1,416	2,934	6,987	476	9,014	*366	*2,027
$200,000 under $500,000	1,154	373,145	313,057	3,632	4,439	21,901	1,127	22,148	*27	*248
$500,000 under $1,000,000	680	514,731	449,925	5,833	10,958	7,962	493	14,417	187	6,455
$1,000,000 under $2,000,000	580	803,264	726,225	5,629	7,134	10,023	436	13,740	144	3,717
$2,000,000 under $5,000,000	582	1,800,972	1,696,872	8,670	15,652	10,801	463	15,412	119	4,611
$5,000,000 under $10,000,000	209	1,429,545	1,372,243	3,619	7,276	8,376	168	10,532	41	2,157
$10,000,000 or more	121	2,314,270	2,234,217	3,234	6,511	1,975	95	5,753	26	3,778

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Other wholesale trade										
Total	**211,493**	**20,455,561**	**14,612,862**	**289,890**	**728,078**	**2,093,031**	**154,674**	**2,364,244**	**56,349**	**271,214**
No business receipts reported	2,337	–	*979	2,919	*51	– 14,328	–	–	2,337	14,328
Under $2,500	37,033	36,863	15,752	8,600	2,835	– 46,116	13,194	7,622	23,839	53,738
$2,500 under $5,000	20,392	73,863	21,492	4,672	*1,054	7,275	13,259	23,553	7,133	16,278
$5,000 under $10,000	24,544	181,144	36,867	7,126	1,702	46,789	18,764	64,972	5,778	18,183
$10,000 under $25,000	37,856	611,614	142,930	18,483	5,358	207,277	31,723	233,966	5,665	26,689
$25,000 under $50,000	29,412	1,051,539	313,003	26,526	19,581	369,799	24,370	394,592	5,042	24,793
$50,000 under $100,000	24,359	1,758,333	791,529	39,988	37,151	471,855	21,786	509,407	2,573	37,552
$100,000 under $200,000	15,665	2,200,260	1,230,651	34,938	119,336	387,533	14,037	409,105	1,628	21,573
$200,000 under $500,000	11,654	3,685,876	2,728,901	60,193	203,767	256,497	9,863	292,691	1,791	36,194
$500,000 under $1,000,000	4,990	3,617,775	2,954,107	34,574	135,527	185,569	4,640	194,363	350	8,794
$1,000,000 under $2,000,000	2,239	3,089,163	2,637,430	27,106	105,731	123,422	2,110	127,443	129	4,020
$2,000,000 under $5,000,000	859	2,512,418	2,212,699	19,480	70,284	72,266	787	78,518	72	6,252
$5,000,000 under $10,000,000	118	812,111	739,674	3,750	17,076	17,323	112	17,901	*6	*578
$10,000,000 or more	35	824,604	786,846	1,536	8,624	7,870	29	10,111	*6	*2,241
Retail Trade: Total										
Total	**1,985,755**	**146,100,911**	**106,849,181**	**2,258,775**	**10,793,298**	**7,341,923**	**1,178,955**	**9,956,190**	**803,970**	**2,614,267**
No business receipts reported	25,818	–	6,760	15,216	*358	– 67,735	–	–	25,754	67,735
Under $2,500	537,776	494,730	270,766	55,775	5,222	– 298,456	195,234	76,978	340,636	375,434
$2,500 under $5,000	184,850	668,674	367,973	35,081	12,480	– 101,736	87,374	92,571	97,476	194,307
$5,000 under $10,000	179,974	1,293,840	709,987	64,116	34,037	– 72,241	96,993	177,038	82,622	249,279
$10,000 under $25,000	240,368	3,947,109	2,315,359	127,269	164,510	116,356	147,039	507,698	92,828	391,343
$25,000 under $50,000	211,304	7,690,118	4,667,463	214,154	453,928	546,061	145,792	942,738	65,512	396,677
$50,000 under $100,000	215,925	15,784,052	10,083,060	364,604	1,249,965	1,215,133	168,509	1,551,892	47,416	336,759
$100,000 under $200,000	196,009	27,782,256	19,216,696	493,507	2,494,445	1,835,554	163,372	2,142,490	32,637	306,936
$200,000 under $500,000	144,313	44,410,266	33,397,794	542,816	3,490,422	2,497,989	129,666	2,694,837	14,647	196,848
$500,000 under $1,000,000	38,606	25,802,510	20,638,254	223,228	1,797,284	1,156,359	35,388	1,211,917	3,218	55,558
$1,000,000 under $2,000,000	8,893	11,682,209	9,633,571	79,653	715,307	388,650	7,985	416,681	908	28,031
$2,000,000 under $5,000,000	1,693	4,707,196	3,966,757	33,309	297,082	97,343	1,410	109,324	283	11,981
$5,000,000 under $10,000,000	186	1,220,394	1,005,329	7,433	62,814	22,177	159	24,295	27	2,118
$10,000,000 or more	40	617,555	569,414	2,613	15,445	6,469	34	7,732	*6	*1,262
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Total										
Total	**67,350**	**7,091,833**	**4,985,905**	**144,380**	**559,763**	**469,085**	**42,835**	**587,375**	**24,514**	**118,290**
No business receipts reported	1,813	–	*78	*699	*58	– 2,700	–	–	1,813	2,700
Under $2,500	8,225	9,107	5,611	1,793	1,307	– 8,541	2,236	1,231	5,989	9,772
$2,500 under $5,000	5,170	20,314	10,499	1,703	*49	– 9,485	1,369	1,430	3,801	10,915
$5,000 under $10,000	6,515	43,044	25,450	3,564	1,358	– 3,762	2,759	4,190	3,755	7,952
$10,000 under $25,000	8,379	134,729	68,251	7,001	3,741	9,630	4,731	24,588	3,648	14,958
$25,000 under $50,000	5,833	212,390	123,943	5,339	16,942	20,697	4,481	30,862	1,352	10,165
$50,000 under $100,000	10,355	773,871	462,600	31,078	57,363	64,442	8,049	87,830	2,306	23,388
$100,000 under $200,000	11,597	1,564,732	1,078,288	28,786	133,360	135,025	10,702	154,716	895	19,691
$200,000 under $500,000	6,936	2,151,558	1,536,147	38,291	181,159	154,419	6,228	168,997	708	14,578
$500,000 under $1,000,000	1,918	1,223,434	908,591	16,548	98,790	68,333	1,738	68,962	*180	*630
$1,000,000 under $2,000,000	543	740,013	590,495	7,830	51,929	34,565	488	35,793	55	1,228
$2,000,000 under $5,000,000	58	165,215	133,526	1,185	9,283	4,860	48	6,647	**12	**2,313
$5,000,000 under $10,000,000	**8	**53,426	**42,427	**563	**4,426	**1,603	*6	*2,130	**	**
$10,000,000 or more	**	**	**	**	**	**	–	–	**	**
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building materials dealers										
Total	**12,524**	**2,048,862**	**1,474,327**	**40,048**	**186,457**	**128,277**	**9,836**	**149,265**	**2,687**	**20,988**
No business receipts reported	*74	–	–	–	*58	*– 244	–	–	*74	*244
Under $2,500	*691	*708	–	–	–	*257	*691	*257	–	–
$2,500 under $5,000	*429	*1,733	*1,646	–	–	*– 1,348	*90	*92	*339	*1,441
$5,000 under $10,000	1,278	9,150	4,186	*1,378	*13	– 912	*578	*1,180	*699	*2,092
$10,000 under $25,000	2,084	37,894	11,971	*1,953	*2,237	8,541	*1,519	*10,275	*565	*1,734
$25,000 under $50,000	*594	*19,414	*11,795	*388	*5,151	*– 2,625	*187	*348	*407	*2,973
$50,000 under $100,000	1,446	101,091	46,275	6,671	6,203	12,717	1,403	13,277	*43	*560
$100,000 under $200,000	2,875	388,775	275,439	8,757	43,522	27,777	2,703	32,738	*172	*4,960
$200,000 under $500,000	2,121	668,356	479,855	11,972	51,675	36,304	1,774	41,797	*347	*5,493
$500,000 under $1,000,000	712	455,517	345,859	5,481	43,852	31,755	698	31,906	*14	*151
$1,000,000 under $2,000,000	192	263,961	212,457	2,823	28,728	11,990	166	12,852	**27	**1,341
$2,000,000 under $5,000,000	*25	*76,726	*64,041	*282	*2,785	*4,135	**27	**4,543	–	–
$5,000,000 under $10,000,000	**3	**25,537	**20,802	**344	**2,231	**– 71	**	**	–	–
$10,000,000 or more	**	**	**	**	**	**	–	–	**	**
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores										
Total	**9,879**	**773,093**	**489,381**	**13,279**	**101,573**	**62,328**	**6,591**	**71,479**	**2,288**	**9,151**
No business receipts reported	–	–	–	–	–	–	–	–	–	–
Under $2,500	*768	*878	*623	*125	*288	*– 1,833	*98	*10	*670	*1,844
$2,500 under $5,000	*366	*1,623	*749	*49	*14	*– 1,202	*51	*125	*315	*1,327
$5,000 under $10,000	*843	*6,510	*4,835	*202	*13	*358	*509	*716	*334	*358
$10,000 under $25,000	*1,052	*19,248	*11,809	*59	*580	*4,205	*1,052	*4,205	–	–
$25,000 under $50,000	*1,085	*43,901	*24,395	*1,052	*5,144	*5,611	*731	*7,342	*354	*1,731
$50,000 under $100,000	1,765	133,588	88,006	*1,382	*16,996	13,230	*1,476	*13,671	*289	*441
$100,000 under $200,000	2,135	272,643	161,118	5,052	46,084	16,154	*1,809	*19,603	*326	*3,449
$200,000 under $500,000	*694	*182,062	*121,858	*3,863	*19,181	*18,164	*694	*18,164	–	–
$500,000 under $1,000,000	*152	*88,279	*59,733	*1,397	*10,527	*5,064	*152	*5,064	–	–
$1,000,000 under $2,000,000	*19	*24,361	*16,255	*98	*2,746	*2,578	*19	*2,578	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores										
Total	**17,704**	**2,102,075**	**1,498,322**	**33,675**	**133,219**	**164,441**	**11,949**	**203,359**	**5,755**	**38,918**
No business receipts reported	*159	–	–	–	–	*– 260	–	–	*159	*260
Under $2,500	945	919	*280	*206	–	– 1,891	*245	*171	*700	*2,061
$2,500 under $5,000	*581	*1,841	*603	*263	–	*– 1,797	*160	*121	*421	*1,918
$5,000 under $10,000	*1,393	*8,217	*8,040	*123	–	*– 2,140	*343	*230	*1,050	*2,370
$10,000 under $25,000	2,076	30,724	20,441	1,077	*273	– 2,753	*545	*846	1,531	3,600
$25,000 under $50,000	1,446	50,162	28,887	917	*1,187	9,298	974	12,177	*472	*2,880
$50,000 under $100,000	3,847	311,241	221,803	7,382	9,476	24,287	2,989	34,994	*858	*10,708
$100,000 under $200,000	4,595	639,669	453,963	9,183	29,191	69,696	4,254	78,487	*341	*8,791
$200,000 under $500,000	2,147	672,367	489,206	9,218	53,468	51,178	2,008	57,185	*139	*6,008
$500,000 under $1,000,000	440	257,180	180,383	3,552	24,706	12,889	366	13,059	*74	*170
$1,000,000 under $2,000,000	66	95,025	73,746	1,307	8,974	2,843	56	2,998	*10	*155
$2,000,000 under $5,000,000	**9	**34,728	**20,970	**446	**5,945	**3,090	**9	**3,090	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Retail nurseries, garden supply stores, and mobile home dealers										
Total	**28,243**	**2,167,802**	**1,523,875**	**57,377**	**138,514**	**114,039**	**14,459**	**163,273**	**13,784**	**49,234**
No business receipts reported	1,580	–	*78	*699	–	– 2,197	–	–	1,580	2,197
Under $2,500	5,821	6,602	4,707	1,461	*1,020	– 5,074	1,202	793	4,619	5,867
$2,500 under $5,000	3,794	15,117	7,500	1,390	*35	– 5,138	*1,068	*1,091	2,726	6,229
$5,000 under $10,000	3,001	19,166	8,389	1,861	*1,332	– 1,069	1,329	2,064	*1,672	*3,133
$10,000 under $25,000	3,167	46,863	24,030	3,913	*650	– 363	1,615	9,262	1,552	9,625
$25,000 under $50,000	2,708	98,913	58,866	2,982	*5,460	8,413	2,589	10,994	*119	*2,581
$50,000 under $100,000	3,297	227,951	106,516	15,643	24,687	14,208	2,181	25,888	*1,116	*11,679
$100,000 under $200,000	1,992	263,644	187,767	5,794	14,563	21,398	1,936	23,889	*56	*2,491
$200,000 under $500,000	1,974	628,773	445,228	13,237	56,835	48,773	1,752	51,851	*222	*3,078
$500,000 under $1,000,000	614	422,459	322,615	6,118	19,705	18,624	522	18,933	*92	*309
$1,000,000 under $2,000,000	266	356,666	288,037	3,603	11,480	17,154	247	17,365	*19	*211
$2,000,000 under $5,000,000	*25	*58,799	*51,364	*460	*1,247	*– 1,131	*15	*656	**11	**1,834
$5,000,000 under $10,000,000	*4	*22,850	*18,775	*216	*1,500	*441	*3	*488	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: General merchandise stores										
Total	**28,303**	**3,656,999**	**2,942,600**	**43,190**	**172,337**	**178,526**	**19,316**	**218,588**	**8,987**	**40,062**
No business receipts reported	*58	–	–	*78	–	*– 931	–	–	*58	*931
Under $2,500	1,877	1,955	1,278	*37	*13	– 637	*587	*87	*1,290	*724
$2,500 under $5,000	*149	*654	*515	–	–	*– 89	*73	*28	*76	*117
$5,000 under $10,000	2,103	14,568	*9,187	*390	*205	– 1,233	*581	*1,294	*1,522	*2,527
$10,000 under $25,000	4,308	77,181	60,105	559	*1,854	521	*1,850	*5,066	2,458	4,545
$25,000 under $50,000	1,984	70,536	44,655	1,803	*1,871	7,451	1,255	8,352	*729	*902
$50,000 under $100,000	6,541	484,637	409,007	6,688	17,210	4,293	4,353	23,823	2,188	19,530
$100,000 under $200,000	6,123	915,998	746,687	10,365	24,476	67,208	5,740	72,715	383	5,507
$200,000 under $500,000	3,948	1,216,603	966,769	15,277	67,772	62,682	3,721	64,826	*227	*2,144
$500,000 under $1,000,000	1,114	724,471	581,469	7,044	48,955	34,208	1,062	37,065	*52	*2,857
$1,000,000 under $2,000,000	90	115,932	92,363	794	7,991	4,451	87	4,592	**4	**279
$2,000,000 under $5,000,000	*5	*14,503	*12,288	*104	*994	*491	**7	**740	–	–
$5,000,000 under $10,000,000	*3	*19,960	*18,277	*51	*997	*110	**	**	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Food stores: Total										
Total	**173,284**	**27,096,966**	**21,705,134**	**323,978**	**1,543,207**	**1,011,956**	**123,309**	**1,255,361**	**49,975**	**243,406**
No business receipts reported	886	–	*573	*889	–	– 1,996	–	–	886	1,996
Under $2,500	10,092	13,577	7,088	2,199	*724	– 6,558	3,541	1,470	6,551	8,028
$2,500 under $5,000	4,469	15,709	8,979	1,846	*784	– 4,768	1,363	732	3,106	5,500
$5,000 under $10,000	10,269	76,160	49,499	3,957	3,384	– 11,632	4,857	5,833	5,412	17,465
$10,000 under $25,000	19,174	336,582	244,103	7,606	10,775	1,214	11,716	26,433	7,458	25,219
$25,000 under $50,000	23,242	865,217	622,352	16,524	31,412	41,877	15,907	72,044	7,335	30,167
$50,000 under $100,000	32,296	2,428,081	1,865,397	39,608	94,846	119,408	24,668	168,529	7,628	49,121
$100,000 under $200,000	38,104	5,348,200	4,188,191	81,388	282,300	263,416	30,050	324,032	8,054	60,615
$200,000 under $500,000	23,699	7,489,390	6,061,147	80,260	403,661	320,358	21,244	345,414	2,455	25,057
$500,000 under $1,000,000	8,198	5,509,154	4,516,270	46,966	355,121	186,154	7,468	196,055	730	9,901
$1,000,000 under $2,000,000	2,195	2,900,895	2,392,496	26,348	206,639	68,619	1,932	75,763	263	7,144
$2,000,000 under $5,000,000	602	1,684,370	1,388,112	13,735	124,376	30,577	512	32,925	90	2,348
$5,000,000 under $10,000,000	50	306,850	256,211	1,660	21,665	4,551	45	4,901	**7	**844
$10,000,000 or more	*8	*122,781	*104,716	*993	*7,519	*736	*6	*1,229	**	**
Retail trade: Food stores: Grocery stores										
Total	**111,649**	**22,170,113**	**18,273,648**	**230,769**	**1,122,221**	**706,472**	**80,001**	**882,771**	**31,648**	**176,298**
No business receipts reported	*109	–	–	*39	–	*– 306	–	–	*109	*306
Under $2,500	*1,918	*3,193	*2,322	*18	–	*– 604	*308	*9	*1,610	*613
$2,500 under $5,000	*988	*3,012	*1,807	*870	*290	*– 1,477	–	–	*988	*1,477
$5,000 under $10,000	5,146	38,185	29,130	1,565	*1,084	– 4,109	*2,297	*2,743	2,849	6,852
$10,000 under $25,000	10,258	181,404	153,875	2,866	2,731	– 10,137	5,288	10,102	4,970	20,239
$25,000 under $50,000	14,091	531,311	430,441	9,252	19,132	– 2,360	7,553	23,069	6,538	25,429
$50,000 under $100,000	20,537	1,540,758	1,274,456	21,168	29,103	48,637	15,279	80,900	5,258	32,263
$100,000 under $200,000	29,093	4,046,255	3,367,409	53,341	118,415	159,711	22,470	210,720	6,623	51,008
$200,000 under $500,000	19,557	6,303,112	5,171,337	63,432	306,949	266,630	17,917	285,011	1,640	18,381
$500,000 under $1,000,000	7,365	4,959,222	4,090,233	39,427	309,396	156,607	6,646	166,149	719	9,543
$1,000,000 under $2,000,000	1,996	2,660,575	2,186,202	24,130	193,357	61,883	1,749	68,879	247	6,996
$2,000,000 under $5,000,000	536	1,507,497	1,234,943	12,226	114,603	26,901	446	29,249	90	2,348
$5,000,000 under $10,000,000	48	291,830	243,672	1,560	20,611	4,425	43	4,775	**7	**844
$10,000,000 or more	*7	*103,758	*87,822	*874	*6,552	*671	*5	*1,165	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Food stores: Other food stores										
Total	**61,635**	**4,926,853**	**3,431,486**	**93,209**	**420,985**	**305,483**	**43,308**	**372,590**	**18,327**	**67,107**
No business receipts reported	*777	-	*573	*850	-	*- 1,691	-	-	*777	*1,691
Under $2,500	8,174	10,383	4,766	2,181	*724	- 5,954	3,233	1,461	4,941	7,415
$2,500 under $5,000	3,481	12,697	7,171	975	*494	- 3,291	1,363	732	2,118	4,023
$5,000 under $10,000	5,123	37,975	20,370	2,392	*2,299	- 7,523	2,560	3,089	2,563	10,612
$10,000 under $25,000	8,916	155,178	90,228	4,740	8,044	11,350	6,428	16,331	2,488	4,980
$25,000 under $50,000	9,151	333,907	191,911	7,272	12,281	44,238	8,354	48,976	797	4,738
$50,000 under $100,000	11,759	887,323	590,941	18,440	65,743	70,771	9,389	87,629	2,370	16,858
$100,000 under $200,000	9,011	1,301,945	820,782	28,046	163,886	103,705	7,580	113,312	1,431	9,607
$200,000 under $500,000	4,142	1,186,277	889,810	16,828	96,712	53,727	3,327	60,403	815	6,676
$500,000 under $1,000,000	833	549,932	426,037	7,538	45,725	29,547	822	29,906	*11	*359
$1,000,000 under $2,000,000	199	240,319	206,294	2,217	13,282	6,736	183	6,884	*16	*148
$2,000,000 under $5,000,000	66	176,873	153,169	1,509	9,773	3,676	66	3,676	-	-
$5,000,000 under $10,000,000	**3	**34,044	**29,433	**220	**2,022	**191	**3	**191	-	-
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Retail trade: Automotive dealers and service stations: Total										
Total	**219,067**	**48,886,939**	**40,360,896**	**385,454**	**2,471,511**	**1,935,242**	**161,261**	**2,275,699**	**57,805**	**340,457**
No business receipts reported	2,425	-	*694	1,729	*66	- 8,521	-	-	2,425	8,521
Under $2,500	12,340	13,669	8,293	4,387	*115	- 15,258	4,954	3,033	7,386	18,291
$2,500 under $5,000	5,768	23,079	14,666	3,013	*1,233	- 9,098	1,776	1,480	3,992	10,578
$5,000 under $10,000	7,698	55,121	35,340	1,904	*832	- 4,244	3,684	8,127	4,014	12,371
$10,000 under $25,000	20,454	343,149	217,964	12,963	5,865	17,581	12,063	50,955	8,390	33,374
$25,000 under $50,000	19,264	705,084	514,540	9,770	26,805	25,904	11,096	63,846	8,168	37,942
$50,000 under $100,000	30,237	2,293,718	1,728,645	38,207	108,066	110,596	22,645	151,256	7,592	40,660
$100,000 under $200,000	40,675	6,031,464	4,841,177	57,421	360,498	222,920	32,477	301,459	8,198	78,539
$200,000 under $500,000	55,320	17,512,864	14,377,546	139,677	909,635	786,004	49,395	848,116	5,925	62,112
$500,000 under $1,000,000	19,536	13,160,823	11,014,987	77,846	689,710	570,207	18,393	590,402	1,143	20,195
$1,000,000 under $2,000,000	4,502	5,914,488	5,114,210	24,510	245,906	189,199	4,112	200,934	390	11,735
$2,000,000 under $5,000,000	754	2,116,649	1,863,770	9,613	96,429	37,409	590	42,002	164	4,593
$5,000,000 under $10,000,000	79	521,173	454,789	3,266	20,557	9,157	63	10,490	**18	**1,544
$10,000,000 or more	15	195,658	174,276	1,148	5,795	3,386	13	3,598	**	**
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—new car dealers (franchised)										
Total	**5,449**	**3,268,869**	**2,853,264**	**14,248**	**144,510**	**35,272**	**3,343**	**52,958**	**2,106**	**17,686**
No business receipts reported	*325	-	*56	*6	-	*- 687	-	-	*325	*687
Under $2,500	*196	*47	-	-	-	*- 418	-	-	*196	*418
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	*149	*1,458	-	-	-	*1,084	*149	*1,084	-	-
$10,000 under $25,000	*430	*9,175	*4,907	-	*4	*1,785	*428	*1,813	*2	*28
$25,000 under $50,000	*414	*17,612	*16,131	*131	*1,886	*- 1,653	*66	*592	*348	*2,246
$50,000 under $100,000	*743	*46,832	*35,102	*81	-	*1,560	*526	*2,035	*217	*475
$100,000 under $200,000	*596	*75,473	*67,296	*1,003	*2,713	*- 1,981	*173	*389	*423	*2,370
$200,000 under $500,000	648	208,447	177,121	399	5,130	2,440	*399	*5,997	*249	*3,558
$500,000 under $1,000,000	793	592,031	514,856	2,707	28,396	8,744	711	10,181	*82	*1,437
$1,000,000 under $2,000,000	827	1,183,028	1,041,044	4,411	52,629	14,660	648	18,195	179	3,535
$2,000,000 under $5,000,000	283	783,122	686,021	2,869	39,089	6,915	208	8,544	75	1,629
$5,000,000 under $10,000,000	37	247,429	219,458	1,930	10,814	1,927	29	3,019	**10	**1,303
$10,000,000 or more	*8	*104,215	*91,271	*711	*3,848	*897	*6	*1,109	**	**
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—used cars only										
Total	**42,493**	**5,549,975**	**4,635,442**	**36,961**	**175,974**	**119,968**	**25,726**	**211,291**	**16,766**	**91,324**
No business receipts reported	1,044	-	*124	*583	-	- 2,142	-	-	1,044	2,142
Under $2,500	4,413	4,943	4,450	*1,529	*2	- 5,497	*1,998	*1,349	2,415	6,846
$2,500 under $5,000	1,309	4,923	3,412	*319	*55	- 1,113	*570	*387	*739	*1,499
$5,000 under $10,000	3,215	21,564	15,560	*455	*12	- 340	*1,483	*3,591	1,732	3,931
$10,000 under $25,000	6,927	117,699	76,350	4,390	*388	5,643	4,254	16,233	2,672	10,590
$25,000 under $50,000	5,856	221,175	181,619	2,400	4,934	- 11,600	2,629	6,629	3,227	18,229
$50,000 under $100,000	5,760	426,211	299,704	5,369	14,537	31,414	4,708	36,609	1,052	5,195
$100,000 under $200,000	6,216	918,371	728,519	5,767	34,850	37,812	4,941	56,453	1,275	18,641
$200,000 under $500,000	5,518	1,589,639	1,307,807	7,160	43,581	39,578	3,652	52,901	1,866	13,322
$500,000 under $1,000,000	1,550	1,064,880	959,006	4,392	39,293	8,620	955	16,106	595	7,486
$1,000,000 under $2,000,000	536	699,270	620,687	1,824	21,524	12,905	440	15,080	96	2,175
$2,000,000 under $5,000,000	137	399,453	362,398	2,497	**16,799	3,840	89	4,967	*48	*1,127
$5,000,000 under $10,000,000	**12	**81,847	**75,807	**276	**	**848	**7	**987	*5	*139
$10,000,000 or more	**	**	**	**	-	**	**	**	-	-
Retail trade: Automotive dealers and service stations: Gasoline service stations										
Total	**121,076**	**34,381,127**	**28,690,342**	**235,197**	**1,734,727**	**1,513,286**	**100,100**	**1,637,396**	**20,976**	**124,110**
No business receipts reported	*86	-	*400	*	*42	*- 497	-	-	*86	*497
Under $2,500	2,128	2,015	*1,085	*1,111	*53	- 5,979	*186	*105	1,942	6,084
$2,500 under $5,000	*824	*3,369	*1,860	*161	*1,054	*- 2,691	*290	*166	*534	*2,857
$5,000 under $10,000	*1,459	*9,382	*7,258	*94	*820	*- 1,020	*648	*250	*811	*1,269
$10,000 under $25,000	5,741	94,444	58,167	2,951	2,758	8,143	3,171	14,651	2,570	6,508
$25,000 under $50,000	7,566	271,229	206,239	2,691	11,108	11,534	4,558	20,499	3,008	8,965
$50,000 under $100,000	16,642	1,279,852	999,724	17,936	72,953	53,201	12,327	71,946	4,315	18,745
$100,000 under $200,000	24,978	3,730,147	3,098,204	26,421	205,898	141,173	20,697	177,148	4,281	35,975
$200,000 under $500,000	42,761	13,769,695	11,472,521	102,337	700,432	617,039	39,782	649,775	2,979	32,736
$500,000 under $1,000,000	15,653	10,479,496	8,750,275	59,996	548,636	514,522	15,327	518,841	326	4,319
$1,000,000 under $2,000,000	2,922	3,727,314	3,207,438	16,502	151,629	148,658	2,841	152,893	81	4,235
$2,000,000 under $5,000,000	283	757,191	666,441	3,641	30,409	21,551	243	23,368	*40	*1,816
$5,000,000 under $10,000,000	27	179,097	150,721	925	6,988	5,211	24	5,313	*3	*102
$10,000,000 or more	*6	*77,897	*70,008	*431	*1,946	*2,442	*6	*2,442	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Automotive dealers and service stations: Other automotive dealers										
Total	**50,049**	**5,686,968**	**4,181,849**	**99,047**	**416,300**	**266,716**	**32,092**	**374,054**	**17,957**	**107,338**
No business receipts reported	970	–	*114	*1,139	*24	– 5,194	–	–	970	5,194
Under $2,500	5,603	6,664	2,757	1,747	*60	– 3,364	2,770	1,579	2,833	4,943
$2,500 under $5,000	3,635	14,787	9,394	2,533	*124	– 5,295	*916	*927	2,719	6,222
$5,000 under $10,000	2,875	22,716	12,522	*1,354	–	– 3,969	*1,404	*3,202	1,471	7,171
$10,000 under $25,000	7,356	121,830	78,540	5,622	2,716	2,010	4,210	18,258	3,146	16,248
$25,000 under $50,000	5,428	195,068	110,551	4,549	8,876	27,622	3,843	36,126	1,585	8,503
$50,000 under $100,000	7,092	540,823	394,115	14,821	20,576	24,421	5,084	40,666	2,008	16,244
$100,000 under $200,000	8,885	1,307,472	947,158	24,230	117,037	45,916	6,666	67,469	2,219	21,553
$200,000 under $500,000	6,393	1,945,084	1,420,096	29,781	160,492	126,948	5,562	139,444	831	12,496
$500,000 under $1,000,000	1,540	1,024,416	790,850	10,751	73,385	38,322	1,400	45,274	*140	*6,952
$1,000,000 under $2,000,000	217	304,876	245,041	1,773	20,125	12,976	183	14,766	**35	**1,811
$2,000,000 under $5,000,000	51	176,884	148,910	606	11,563	5,103	50	5,124	**	**
$5,000,000 under $10,000,000	*4	*26,347	*21,801	*141	*1,323	*1,218	*4	*1,218	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Apparel and accessory stores										
Total	**71,199**	**4,652,161**	**2,936,144**	**71,715**	**462,961**	**349,570**	**45,152**	**511,793**	**26,038**	**162,223**
No business receipts reported	*1,511	–	*26	*47	–	*– 659	–	–	*1,511	*659
Under $2,500	7,182	8,182	3,402	327	*47	– 604	3,541	2,197	3,632	2,801
$2,500 under $5,000	3,628	13,265	12,126	*655	*297	– 6,435	*936	*505	2,692	6,940
$5,000 under $10,000	7,179	48,040	29,529	5,674	3,150	– 20,352	3,794	6,167	3,385	26,519
$10,000 under $25,000	11,281	199,202	109,905	7,113	22,055	– 12,164	5,435	25,088	5,846	37,251
$25,000 under $50,000	12,734	454,188	253,008	10,236	27,178	49,287	9,511	78,153	3,223	28,866
$50,000 under $100,000	13,699	1,028,056	639,616	13,781	114,438	86,617	9,902	119,004	3,797	32,387
$100,000 under $200,000	9,615	1,359,908	882,016	17,684	117,292	114,034	7,919	134,184	1,696	20,149
$200,000 under $500,000	4,044	1,189,442	777,752	12,578	136,082	112,567	3,798	119,148	246	6,581
$500,000 under $1,000,000	209	152,663	102,326	1,428	16,255	14,264	199	14,333	*10	*69
$1,000,000 under $2,000,000	95	117,050	78,984	883	12,667	9,231	95	9,231	–	–
$2,000,000 under $5,000,000	**22	**82,167	**47,455	**1,310	**13,499	**3,783	**22	**3,783	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Furniture and home furnishings stores										
Total	**109,838**	**7,393,256**	**4,802,597**	**133,142**	**602,932**	**500,381**	**70,529**	**683,199**	**38,783**	**182,818**
No business receipts reported	*504	–	*108	*220	–	*– 795	–	–	*504	*795
Under $2,500	19,419	24,333	15,499	4,549	*373	– 15,866	5,758	2,305	13,661	18,172
$2,500 under $5,000	7,832	28,740	13,107	3,413	1,021	– 7,320	3,530	5,330	4,302	12,650
$5,000 under $10,000	10,067	71,548	35,153	4,760	1,709	2,419	6,361	15,089	3,680	12,670
$10,000 under $25,000	19,029	313,898	173,203	10,385	12,292	18,799	12,544	50,804	5,985	32,005
$25,000 under $50,000	20,155	736,340	436,441	20,062	36,981	71,898	14,966	110,759	5,187	38,860
$50,000 under $100,000	13,739	972,532	569,203	19,739	87,629	127,134	11,748	144,111	1,991	16,976
$100,000 under $200,000	9,296	1,302,960	839,131	25,087	126,090	91,404	7,534	111,827	1,762	20,423
$200,000 under $500,000	7,854	2,286,415	1,547,719	29,957	184,844	162,767	6,662	180,022	1,192	17,255
$500,000 under $1,000,000	1,512	1,004,048	723,159	9,786	92,635	32,037	1,073	39,601	439	7,563
$1,000,000 under $2,000,000	400	521,317	380,288	4,416	47,688	13,556	320	19,006	80	5,449
$2,000,000 under $5,000,000	*20	*49,371	*38,573	*287	*7,674	*3,072	*20	*3,072	–	–
$5,000,000 under $10,000,000	*11	*81,753	*31,013	*482	*3,996	*1,275	*11	*1,275	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Eating places										
Total	**173,660**	**13,911,924**	**7,338,286**	**433,552**	**2,601,612**	**808,125**	**117,424**	**1,151,542**	**56,236**	**343,416**
No business receipts reported	2,849	–	*62	760	*	– 13,856	–	–	2,849	13,856
Under $2,500	11,074	11,365	11,730	2,802	*590	– 18,652	2,984	1,464	8,090	20,115
$2,500 under $5,000	5,608	21,131	16,095	2,698	3,122	– 19,437	*856	*794	4,752	20,231
$5,000 under $10,000	11,554	85,828	39,028	7,202	8,119	– 10,614	6,460	11,035	5,094	21,649
$10,000 under $25,000	27,384	461,115	250,879	16,293	51,479	8,155	18,618	52,352	8,766	44,197
$25,000 under $50,000	32,539	1,177,473	655,806	52,614	141,128	32,762	21,221	102,819	11,318	70,057
$50,000 under $100,000	39,013	2,813,146	1,517,511	89,654	395,169	196,370	30,113	257,445	8,900	61,074
$100,000 under $200,000	28,967	3,959,708	2,064,949	123,629	731,150	310,124	24,569	351,816	4,398	41,692
$200,000 under $500,000	12,361	3,563,197	1,803,403	93,176	867,233	211,103	10,628	250,344	1,733	39,242
$500,000 under $1,000,000	1,987	1,311,540	730,842	31,764	283,888	84,233	1,691	91,431	296	7,197
$1,000,000 under $2,000,000	275	347,182	160,886	7,773	84,930	23,087	246	24,329	29	1,242
$2,000,000 under $5,000,000	44	127,460	74,226	4,302	26,915	3,208	*34	*5,995	**11	**2,863
$5,000,000 under $10,000,000	*5	*32,780	*12,868	*885	*7,888	*1,641	*4	*1,717	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Retail trade: Drinking places										
Total	**68,222**	**4,112,566**	**2,208,879**	**132,041**	**523,301**	**208,574**	**44,517**	**333,915**	**23,705**	**125,341**
No business receipts reported	*47	–	*205	–	–	*– 435	–	–	*47	*435
Under $2,500	2,095	3,271	*1,875	*576	*179	– 5,665	*448	*151	*1,647	*5,816
$2,500 under $5,000	1,923	7,379	*2,674	*205	*295	– 73	*742	*1,737	*1,181	*1,811
$5,000 under $10,000	5,857	43,265	26,242	789	2,162	– 3,453	2,021	1,584	3,836	5,036
$10,000 under $25,000	10,784	193,104	110,547	8,682	12,338	– 12,856	5,169	10,786	5,615	23,642
$25,000 under $50,000	16,644	636,229	381,414	21,829	57,623	6,075	10,825	44,155	5,819	38,080
$50,000 under $100,000	19,592	1,336,502	697,960	38,840	153,268	122,742	15,691	142,020	3,901	19,278
$100,000 under $200,000	9,712	1,343,254	678,615	46,144	223,952	80,524	8,226	101,365	1,486	20,841
$200,000 under $500,000	1,461	447,363	241,936	13,231	64,314	18,325	1,309	28,287	*152	*9,961
$500,000 under $1,000,000	75	54,337	31,646	1,117	4,450	2,030	54	2,471	*21	*441
$1,000,000 under $2,000,000	*21	*22,761	*13,771	*528	*3,379	*1,105	*21	*1,105	–	–
$2,000,000 under $5,000,000	*11	*25,099	*21,994	*100	*1,342	*255	*11	*255	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Drug stores and proprietary stores										
Total	**17,838**	**2,875,444**	**1,967,808**	**33,387**	**294,488**	**257,710**	**13,895**	**282,716**	**3,943**	**25,006**
No business receipts reported	*40	-	-	*155	-	*- 414	-	-	*40	*414
Under $2,500	*580	*551	*278	*493	-	*- 733	*173	*311	*407	*1,044
$2,500 under $5,000	*20	*70	-	-	-	*10	*20	*10	-	-
$5,000 under $10,000	*995	*7,923	*7,479	*1,804	*266	*- 6,178	*28	*2	*967	*6,180
$10,000 under $25,000	*1,626	*25,546	*19,544	*338	*4,414	*- 5,389	*471	*4,625	*1,155	*10,014
$25,000 under $50,000	*2,322	*91,656	*67,875	*2,334	*3,622	*1,366	*1,376	*6,034	*946	*4,668
$50,000 under $100,000	1,748	141,560	94,790	1,936	7,805	10,738	1,644	11,364	*104	*627
$100,000 under $200,000	4,782	695,585	461,510	7,551	58,423	85,145	4,480	87,189	*302	*2,044
$200,000 under $500,000	5,022	1,443,109	984,489	13,818	163,184	135,753	5,001	135,753	**22	**15
$500,000 under $1,000,000	667	420,923	294,118	4,788	51,474	35,353	666	35,368	**	**
$1,000,000 under $2,000,000	*27	*29,132	*21,796	*163	*3,617	*1,403	*27	*1,403	-	-
$2,000,000 under $5,000,000	*9	*19,389	*15,929	*7	*1,683	*656	*9	*656	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Retail trade: Liquor stores										
Total	**25,695**	**4,753,828**	**3,879,416**	**49,241**	**196,864**	**208,507**	**19,295**	**239,021**	**6,400**	**30,515**
No business receipts reported	*66	-	-	-	-	*- 78	-	-	*66	*78
Under $2,500	*23	*39	-	*6	-	*25	*22	*26	*1	*1
$2,500 under $5,000	*604	*2,141	*1,604	*68	*1	*83	*401	*238	*203	*155
$5,000 under $10,000	*574	*5,256	*4,349	*51	-	*- 453	*2	*9	*572	*461
$10,000 under $25,000	*1,490	*26,563	*19,858	*1,281	*511	*- 194	*845	*1,759	*645	*1,953
$25,000 under $50,000	3,108	109,916	89,516	1,949	*4,072	612	*1,908	*4,499	*1,200	*3,887
$50,000 under $100,000	3,998	307,480	231,750	6,401	10,353	22,556	3,800	23,526	*198	*969
$100,000 under $200,000	7,884	1,153,180	964,061	10,533	30,773	25,228	5,359	41,572	2,525	16,344
$200,000 under $500,000	6,781	2,191,087	1,771,133	20,450	103,860	119,371	5,872	124,941	909	5,571
$500,000 under $1,000,000	991	665,833	545,124	6,851	33,691	32,281	929	33,216	*62	*934
$1,000,000 under $2,000,000	124	156,419	133,114	723	7,805	4,911	106	5,038	**19	**162
$2,000,000 under $5,000,000	*49	*114,086	*98,092	*921	*5,337	*3,912	**51	**4,198	-	-
$5,000,000 under $10,000,000	*3	*21,829	*20,814	*6	*460	*251	**	**	**	**
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Retail trade: Used merchandise stores										
Total	**76,487**	**1,976,438**	**1,158,852**	**54,797**	**119,759**	**126,439**	**38,841**	**221,193**	**37,571**	**94,754**
No business receipts reported	1,683	-	*79	706	-	- 3,819	-	-	1,682	3,819
Under $2,500	18,550	19,977	11,705	2,036	*62	- 12,838	5,147	2,635	13,329	15,472
$2,500 under $5,000	12,003	44,989	26,733	4,458	*455	- 10,505	5,119	3,487	6,884	13,992
$5,000 under $10,000	13,435	90,076	50,178	4,598	1,450	- 7,995	6,273	9,609	7,162	17,604
$10,000 under $25,000	13,285	214,738	124,778	7,114	3,567	- 1,037	7,945	20,301	5,340	21,339
$25,000 under $50,000	9,169	333,706	180,758	6,517	9,012	34,876	6,849	48,182	2,320	13,306
$50,000 under $100,000	3,016	197,898	94,027	3,289	6,447	44,571	2,845	45,683	*171	*1,112
$100,000 under $200,000	3,865	495,815	287,177	13,669	46,895	43,388	3,299	47,878	566	4,490
$200,000 under $500,000	1,270	365,051	227,601	10,366	37,788	27,971	1,184	29,973	*86	*2,002
$500,000 under $1,000,000	137	103,389	72,270	1,259	6,925	6,442	114	7,739	*23	*1,297
$1,000,000 under $2,000,000	65	90,322	66,587	725	5,825	5,128	57	5,448	*8	*320
$2,000,000 under $5,000,000	*9	*20,477	*16,960	*60	*1,335	*256	*9	*256	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Retail trade: Sporting goods and bicycle stores										
Total	**43,771**	**2,167,830**	**1,465,449**	**34,480**	**150,691**	**167,944**	**24,381**	**205,799**	**19,015**	**37,855**
No business receipts reported	*1,455	-	*200	*490	-	*- 2,193	-	-	*1,455	*2,193
Under $2,500	10,269	10,697	6,871	783	*10	- 2,672	3,647	2,207	6,247	4,879
$2,500 1nder $5,000	6,232	21,872	16,521	1,617	*21	- 2,983	1,751	1,261	4,481	4,244
$5,000 under $10,000	3,951	26,790	16,208	697	*167	1,065	2,855	2,841	1,096	1,776
$10,000 under $25,000	4,791	72,824	46,010	1,979	*1,652	- 3,985	2,707	7,267	2,084	11,252
$25,000 under $50,000	7,213	276,888	181,162	4,745	14,395	28,277	4,972	32,173	2,241	3,896
$50,000 under $100,000	4,278	299,282	166,584	7,249	21,207	40,495	3,378	44,964	900	4,470
$100,000 under $200,000	2,517	410,837	257,508	7,402	40,149	28,917	2,265	31,928	*252	*3,011
$200,000 under $500,000	2,647	755,438	549,876	7,505	49,559	62,573	2,458	63,046	*189	*472
$500,000 under $1,000,000	368	221,773	163,858	1,634	20,419	15,522	308	17,172	*60	*1,650
$1,000,000 under $2,000,000	**50	**71,429	**60,651	**380	**3,111	**2,928	**40	**2,941	*10	*13
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	-	-
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Retail trade: Gift, novelty, and souvenir shops										
Total	**39,210**	**1,255,248**	**750,553**	**28,223**	**103,731**	**74,391**	**20,326**	**138,641**	**18,853**	**64,250**
No business receipts reported	*267	-	-	-	-	*- 178	-	-	*267	*178
Under $2,500	11,654	10,862	5,514	1,354	*2	- 7,047	4,288	1,640	7,335	8,687
$2,500 under $5,000	5,226	19,129	9,886	734	*46	- 3,358	1,995	1,095	3,231	4,453
$5,000 under $10,000	4,934	35,710	25,680	4,106	*415	- 16,511	*1,658	*3,928	3,276	20,440
$10,000 under $25,000	7,505	128,091	69,373	4,098	2,241	9,038	4,395	15,535	3,110	6,498
$25,000 under $50,000	3,101	108,844	57,152	2,536	6,516	2,444	2,173	16,948	928	14,504
$50,000 under $100,000	3,193	234,991	149,503	4,351	25,738	9,087	2,600	16,284	593	7,198
$100,000 under $200,000	2,016	275,606	156,998	5,994	31,682	26,676	1,925	28,547	*91	*1,871
$200,000 under $500,000	1,178	327,972	185,280	4,486	30,827	47,433	1,156	47,855	*22	*422
$500,000 under $1,000,000	*123	*68,768	*50,014	*487	*5,631	*5,371	*123	*5,371	-	-
$1,000,000 under $2,000,000	**13	**45,276	**41,151	**79	**633	**1,438	**13	**1,438	-	-
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	**	**	**	-	**	**	**	**	-	-

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Direct selling organizations										
Total	**599,008**	**3,625,387**	**2,103,437**	**78,793**	**73,789**	**107,180**	**278,922**	**525,673**	**318,474**	**418,493**
No business receipts reported	6,769	–	705	878	–	– 11,286	–	–	6,706	11,286
Under $2,500	345,492	297,387	154,589	15,327	1,266	– 140,316	129,849	47,632	214,394	187,948
$2,500 under $5,000	98,285	348,710	168,370	6,610	2,822	– 2,212	54,643	60,731	43,642	62,944
$5,000 under $10,000	69,214	498,710	268,698	10,773	9,645	– 2,456	40,449	65,914	28,465	68,369
$10,000 under $25,000	50,722	751,223	432,140	12,253	9,439	67,739	33,714	114,433	17,008	46,694
$25,000 under $50,000	16,909	598,805	374,047	13,829	15,545	54,054	10,421	88,383	6,488	34,329
$50,000 under $100,000	8,829	616,196	340,312	15,333	13,498	83,224	7,088	90,021	1,741	6,797
$100,000 under $200,000	1,816	244,853	157,144	2,013	13,670	38,397	1,787	38,484	**30	**126
$200,000 under $500,000	*948	*236,746	*180,243	*1,555	*5,865	*18,738	*947	*18,776	**	**
$500,000 under $1,000,000	–	–	–	–	–	–	–	–	–	–
$1,000,000 under $2,000,000	**24	**32,757	**27,190	**222	**2,041	**1,298	**24	**1,298	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Other retail trade										
Total	**272,823**	**12,644,090**	**8,243,224**	**312,402**	**916,352**	**938,295**	**158,952**	**1,325,675**	**113,671**	**387,380**
No business receipts reported	5,445	–	4,031	8,566	*234	– 19,874	–	–	5,445	19,874
Under $2,500	78,904	69,759	37,033	19,107	533	– 63,096	28,059	10,589	50,677	73,685
$2,500 under $5,000	27,933	101,491	66,197	8,061	2,333	– 26,065	12,800	13,712	15,133	39,777
$5,000 under $10,000	25,629	191,801	87,966	13,848	1,176	13,158	15,211	41,417	10,386	28,259
$10,000 under $25,000	40,156	669,164	368,700	29,603	22,289	19,304	24,836	97,705	15,320	78,401
$25,000 under $50,000	37,087	1,312,846	684,794	44,065	60,828	168,482	28,829	235,530	8,258	67,048
$50,000 under $100,000	25,391	1,856,100	1,116,156	48,451	136,928	172,859	19,985	226,030	5,406	53,171
$100,000 under $200,000	19,040	2,680,155	1,613,244	55,841	273,734	303,148	17,040	314,778	2,000	11,631
$200,000 under $500,000	10,844	3,234,033	2,186,753	62,191	284,639	257,926	10,063	269,338	781	11,413
$500,000 under $1,000,000	1,771	1,181,354	903,580	15,712	89,339	69,924	1,570	72,731	*201	*2,807
$1,000,000 under $2,000,000	484	636,308	511,594	4,364	32,533	29,833	432	30,466	*52	*633
$2,000,000 under $5,000,000	99	260,892	230,627	1,854	8,137	7,894	90	8,359	*9	*465
$5,000,000 under $10,000,000	25	177,510	165,773	520	2,846	2,098	23	2,237	**3	**217
$10,000,000 or more	15	272,676	266,776	219	803	2,705	14	2,782	**	**
Wholesale and retail trade not allocable										
Total	**154,238**	**5,753,327**	**3,574,936**	**131,523**	**315,366**	**637,818**	**99,408**	**818,403**	**54,489**	**180,585**
No business receipts reported	2,983	–	*61	2,931	*19	– 14,282	–	–	2,983	14,282
Under $2,500	43,392	45,276	21,223	9,861	*1,395	– 47,355	16,569	7,612	26,654	54,966
$2,500 under $5,000	20,956	74,520	19,988	6,296	*126	2,923	13,435	20,773	7,350	17,850
$5,000 under $10,000	20,915	160,841	63,598	5,014	3,770	38,001	15,287	49,900	5,628	11,899
$10,000 under $25,000	22,321	387,153	109,198	14,290	4,554	91,380	17,251	112,871	5,070	21,492
$25,000 under $50,000	16,722	602,624	250,698	15,189	17,810	153,208	14,265	168,262	2,457	15,053
$50,000 under $100,000	15,082	1,082,997	584,413	23,988	57,195	182,074	12,334	199,060	2,748	16,986
$100,000 under $200,000	6,733	887,681	566,944	21,347	64,647	76,141	5,870	95,394	863	19,252
$200,000 under $500,000	3,936	1,236,589	901,982	21,991	99,579	98,969	3,306	104,097	630	5,128
$500,000 under $1,000,000	902	635,047	503,018	7,415	44,841	31,007	836	32,231	*66	*1,224
$1,000,000 under $2,000,000	222	298,847	245,811	2,462	15,525	14,434	186	15,952	*36	*1,519
$2,000,000 under $5,000,000	*60	*207,954	*185,270	*563	*3,771	*7,773	*59	*7,773	–	–
$5,000,000 under $10,000,000	*9	*55,352	*50,927	*147	*1,557	*82	*6	*964	**4	**934
$10,000,000 or more	*5	*78,445	*71,806	*30	*578	*3,463	*4	*3,514	**	**
Finance, Insurance, and Real Estate										
Total	**1,057,726**	**21,156,800**	**3,004,631**	**869,139**	**996,622**	**7,072,331**	**775,168**	**8,185,727**	**281,830**	**1,113,395**
No business receipts reported	60,019	–	4,903	12,735	2,458	– 151,813	–	–	60,019	151,813
Under $2,500	276,083	303,891	955	41,011	5,034	– 131,015	147,591	101,290	127,965	232,305
$2,500 under $5,000	141,647	512,561	946	46,821	3,734	70,985	103,264	184,709	38,354	113,723
$5,000 under $10,000	162,670	1,171,042	9,584	73,395	12,813	398,481	137,029	506,393	25,639	107,912
$10,000 under $25,000	223,148	3,579,935	40,624	145,203	31,304	1,866,114	208,700	1,994,506	14,437	128,391
$25,000 under $50,000	105,700	3,653,490	153,621	125,466	104,233	1,965,351	100,158	2,040,559	5,542	75,207
$50,000 under $100,000	58,882	4,052,772	258,419	166,230	266,716	1,671,971	52,313	1,763,571	6,569	91,601
$100,000 under $200,000	20,161	2,711,522	322,739	69,245	215,408	894,223	18,335	952,292	1,825	58,069
$200,000 under $500,000	7,587	2,294,632	650,728	99,116	196,467	338,659	6,276	400,762	1,153	62,103
$500,000 under $1,000,000	1,176	817,574	332,173	24,801	49,908	94,659	1,022	118,360	154	23,701
$1,000,000 under $2,000,000	391	551,495	182,075	25,903	48,037	25,634	298	51,220	93	25,586
$2,000,000 under $5,000,000	185	490,182	255,259	17,114	37,159	31,387	144	53,875	41	22,488
$5,000,000 under $10,000,000	50	338,525	230,695	11,834	8,573	– 8,107	26	6,350	24	14,457
$10,000,000 or more	27	679,178	561,910	10,264	14,778	5,802	12	11,840	15	6,038
Finance: Total										
Total	**34,710**	**2,030,305**	**985,849**	**40,168**	**34,503**	**333,751**	**24,441**	**491,271**	**10,266**	**157,521**
No business receipts reported	1,819	–	*824	1,097	460	– 32,018	–	–	1,819	32,018
Under $2,500	6,188	6,703	*20	541	*402	– 2,886	3,636	2,836	2,552	5,722
$2,500 under $5,000	4,356	17,261	*	2,067	*439	– 12,939	2,574	4,985	1,782	17,924
$5,000 under $10,000	3,482	24,026	*2,834	747	*131	2,473	2,489	12,065	993	9,591
$10,000 under $25,000	7,177	116,045	*983	8,017	4,509	24,737	5,783	53,352	1,392	28,615
$25,000 under $50,000	5,248	184,968	*15,956	2,600	6,428	109,096	5,103	111,465	145	2,369
$50,000 under $100,000	2,991	201,112	19,698	10,736	5,746	82,514	2,090	89,711	901	7,198
$100,000 under $200,000	2,391	334,654	85,043	7,552	8,692	93,685	2,026	110,157	364	16,473
$200,000 under $500,000	701	211,931	*56,129	3,104	3,458	36,749	439	58,852	262	22,103
$500,000 under $1,000,000	248	164,626	94,993	3,440	3,025	12,691	222	18,730	*26	*6,040
$1,000,000 under $2,000,000	29	36,579	*13,571	*81	*248	6,567	19	9,249	**12	**6,472
$2,000,000 under $5,000,000	40	109,036	*87,966	*83	*211	6,229	38	10,020	**	**
$5,000,000 under $10,000,000	23	161,954	158,941	57	*327	826	15	1,588	*8	*762
$10,000,000 or more	17	461,412	448,891	*47	429	6,025	*7	*8,260	10	2,235

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance and Real Estate—Continued										
Finance: Security, commodity brokers, and services										
Total	**27,531**	**1,704,714**	**894,687**	**35,568**	**24,714**	**266,927**	**18,956**	**391,396**	**8,575**	**124,469**
No business receipts reported	1,712	-	*824	995	460	- 29,461	-	-	1,712	29,461
Under $2,500	4,960	5,020	*20	541	*402	- 3,837	2,813	1,731	2,147	5,569	
$2,500 under $5,000	3,501	13,975	*	1,229	*437	- 7,860	2,031	2,993	1,470	10,853	
$5,000 under $10,000	2,939	20,604	*2,834	657	*131	788	1,948	10,349	991	9,561	
$10,000 under $25,000	5,435	89,624	*215	6,606	4,452	20,670	4,535	42,273	900	21,603	
$25,000 under $50,000	3,809	137,167	*15,956	2,423	*3,707	76,456	3,670	78,028	*139	*1,572	
$50,000 under $100,000	2,063	145,577	*18,920	9,724	1,365	65,612	1,520	68,913	543	3,301	
$100,000 under $200,000	2,273	318,821	*83,747	7,129	8,405	87,497	1,911	102,972	362	15,475	
$200,000 under $500,000	518	151,299	*56,129	2,640	2,403	28,837	258	43,600	260	14,763	
$500,000 under $1,000,000	240	159,158	94,945	3,390	1,874	12,712	217	16,295	*23	*3,584	
$1,000,000 under $2,000,000	18	22,809	*13,571	*61	*248	4,872	*9	*6,908	**11	**5,827	
$2,000,000 under $5,000,000	29	79,239	*60,838	*82	*191	4,054	27	7,845	**	**	
$5,000,000 under $10,000,000	18	130,007	127,346	54	*300	745	11	1,411	*7	*667	
$10,000,000 or more	16	431,412	419,341	*36	*340	5,842	*6	*8,077	10	2,235	
Other finance										
Total	**7,179**	**325,592**	**91,162**	**4,600**	**9,789**	**66,823**	**5,485**	**99,875**	**1,691**	**33,052**
No business receipts reported	*107	-	-	*102	-	*- 2,557	-	-	*107	*2,557	
Under $2,500	1,228	1,683	-	*	-	951	*823	*1,105	405	154	
$2,500 under $5,000	855	3,286	-	*838	*2	- 5,079	*543	*1,992	**314	**7,101	
$5,000 under $10,000	543	3,422	-	*89	-	1,686	541	1,716	**	**	
$10,000 under $25,000	1,742	26,421	*768	1,410	*57	4,068	1,248	11,079	**498	**7,809	
$25,000 under $50,000	1,439	47,801	-	*177	*2,721	32,640	1,433	33,437	**	**	
$50,000 under $100,000	928	55,534	*778	1,012	*4,381	16,901	570	20,798	*358	*3,897	
$100,000 under $200,000	118	15,833	*1,296	423	*286	6,187	115	7,185	**4	**8,338	
$200,000 under $500,000	183	60,632	-	*465	*1,056	7,912	*181	*15,252	**	**	
$500,000 under $1,000,000	*8	*5,468	*48	*49	*1,151	*- 21	*5	*2,435	**5	**3,197	
$1,000,000 under $2,000,000	*11	*13,769	-	*20	-	*1,695	*10	*2,341	**	**	
$2,000,000 under $5,000,000	*11	*29,797	*27,128	*1	*20	*2,176	*11	*2,176	-	-	
$5,000,000 under $10,000,000	**6	**61,947	**61,144	**14	**116	**264	**5	**359	**	**	
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-	
Insurance agents, brokers, and service										
Total	**217,533**	**5,800,652**	**385,332**	**134,440**	**548,141**	**2,416,684**	**177,381**	**2,579,779**	**39,964**	**163,095**
No business receipts reported	1,728	-	*1,072	*867	*3	- 6,307	-	-	1,728	6,307	
Under $2,500	49,764	55,505	*159	6,833	2,145	- 39,801	28,919	19,404	20,686	59,205	
$2,500 under $5,000	26,293	92,715	*42	3,148	1,156	13,059	19,113	37,585	7,151	24,526	
$5,000 under $10,000	27,759	204,898	*157	10,014	3,005	51,949	21,419	82,962	6,340	31,013	
$10,000 under $25,000	48,277	809,030	17,813	23,424	13,000	405,001	45,601	431,471	2,676	26,470	
$25,000 under $50,000	32,619	1,146,068	20,511	27,761	66,129	616,978	32,079	622,894	540	5,916	
$50,000 under $100,000	21,039	1,454,915	24,654	30,945	150,112	776,231	20,542	781,011	497	4,780	
$100,000 under $200,000	7,505	982,348	23,002	21,038	136,371	423,336	7,175	427,181	**332	**4,395	
$200,000 under $500,000	2,046	565,741	146,168	5,064	95,544	116,448	2,044	116,998	**	**	
$500,000 under $1,000,000	362	245,305	87,890	2,053	29,544	37,605	359	37,619	*3	*14	
$1,000,000 under $2,000,000	111	165,045	*35,472	2,484	31,752	8,472	102	8,760	**11	**468	
$2,000,000 under $5,000,000	**30	**79,083	**28,391	**810	**19,380	**13,716	28	13,895	**	**	
$5,000,000 under $10,000,000	**	**	**	**	**	**	-	-	**	**	
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	
Real estate: Total										
Total	**805,483**	**13,325,842**	**1,633,449**	**694,530**	**413,978**	**4,321,897**	**573,346**	**5,114,676**	**231,600**	**792,779**
No business receipts reported	56,472	-	*3,006	10,771	1,996	- 113,488	-	-	56,472	113,488	
Under $2,500	220,131	241,683	776	33,636	2,487	- 88,328	115,036	79,049	104,727	167,377	
$2,500 under $5,000	110,998	402,585	904	41,607	2,139	70,866	81,577	142,139	29,421	71,273	
$5,000 under $10,000	131,429	942,118	6,593	62,634	9,677	344,059	113,121	411,366	18,306	67,308	
$10,000 under $25,000	167,694	2,654,860	21,827	113,763	13,795	1,436,376	157,316	1,509,683	10,369	73,307	
$25,000 under $50,000	67,833	2,322,454	117,155	95,105	31,677	1,239,278	62,976	1,306,200	4,857	66,922	
$50,000 under $100,000	34,852	2,396,745	214,067	124,550	110,858	813,226	29,681	892,849	5,171	79,623	
$100,000 under $200,000	10,265	1,394,521	214,694	40,655	70,345	377,203	9,134	414,954	1,131	37,751	
$200,000 under $500,000	4,840	1,516,960	448,431	90,948	97,465	185,462	3,793	224,912	889	39,449	
$500,000 under $1,000,000	566	407,643	149,290	19,308	17,339	44,363	441	62,011	125	17,648	
$1,000,000 under $2,000,000	251	349,872	133,031	23,338	16,037	10,595	177	33,211	74	22,616	
$2,000,000 under $5,000,000	116	307,661	143,256	16,229	17,986	11,353	78	29,960	38	18,607	
$5,000,000 under $10,000,000	26	170,972	67,400	11,770	7,829	- 8,845	11	4,762	15	13,607	
$10,000,000 or more	10	217,767	*113,019	*10,217	*14,349	- 223	*5	*3,580	*5	*3,803	
Real estate: Operators and lessors of buildings										
Total	**25,032**	**1,065,566**	**94,184**	**200,425**	**62,724**	**- 27,991**	**10,612**	**109,902**	**14,420**	**137,893**
No business receipts reported	1,035	-	*223	1,170	*2	- 3,897	-	-	1,035	3,897	
Under $2,500	5,945	8,138	-	2,858	*17	- 4,418	3,104	3,445	2,841	7,864	
$2,500 under $5,000	4,222	17,426	*72	10,108	*221	- 16,249	*637	*891	3,585	17,140	
$5,000 under $10,000	3,394	24,845	*646	8,792	*113	- 5,996	1,481	4,721	1,913	10,718	
$10,000 under $25,000	3,244	52,354	*771	10,388	*1,149	- 6,099	1,893	5,136	1,351	11,235	
$25,000 under $50,000	1,799	57,712	*4,711	16,014	2,618	- 4,418	1,162	4,905	637	9,324	
$50,000 under $100,000	3,843	258,713	44,625	45,773	17,935	1,920	1,264	32,511	2,579	30,591	
$100,000 under $200,000	647	92,376	*2,227	10,016	7,449	18,141	563	23,237	84	5,096	
$200,000 under $500,000	725	252,285	17,566	50,226	14,189	- 1,417	406	14,798	319	16,215	
$500,000 under $1,000,000	98	68,383	*1,454	11,352	3,880	157	66	7,726	32	7,569	
$1,000,000 under $2,000,000	43	56,836	*1,959	11,661	2,703	- 6,852	10	3,840	33	10,691	
$2,000,000 under $5,000,000	28	79,968	*10,021	10,016	6,020	1,266	22	6,308	*6	*5,043	
$5,000,000 under $10,000,000	**9	**96,531	**9,909	**12,051	**6,428	**- 128	**4	**2,383	*5	*2,511	
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-	

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance, and Real Estate—Continued										
Real estate: Lessors, other than buildings										
Total	**53,283**	**226,656**	**7,647**	**52,501**	**7,834**	**- 23,290**	**21,339**	**74,699**	**31,940**	**97,989**
No business receipts reported	118	-	*11	*158	*4	- 731	-	-	118	731
Under $2,500	35,255	24,871	*2	12,307	1,153	- 40,345	12,282	5,505	22,972	45,850
$2,500 under $5,000	7,138	22,360	*207	10,787	1,270	- 8,109	1,825	3,365	5,313	11,475
$5,000 under $10,000	7,601	56,162	*24	8,357	3,701	11,775	5,006	24,669	2,593	12,894
$10,000 under $25,000	1,187	18,253	*770	3,187	270	1,011	869	10,608	317	9,597
$25,000 under $50,000	1,368	42,238	*5,356	3,224	*115	5,056	909	13,590	459	8,534
$50,000 under $100,000	498	31,283	*1,278	7,634	*548	4,078	345	11,890	*153	*7,812
$100,000 under $200,000	*20	*2,978	-	*241	-	*610	*17	*633	*3	*23
$200,000 under $500,000	*95	*26,214	-	*6,232	*758	*3,702	**86	**4,439	**12	**1,075
$500,000 under $1,000,000	**3	**2,297	-	**373	**15	**- 337	**	**	**	**
$1,000,000 under $2,000,000	**	**	-	**	**	**	-	-	**	**
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Real estate: Real estate agents, brokers, and managers										
Total	**702,275**	**10,799,435**	**970,655**	**409,550**	**284,612**	**4,186,304**	**523,201**	**4,650,563**	**178,542**	**464,259**
No business receipts reported	53,715	-	*1,167	7,950	*1,342	- 93,249	-	-	53,715	93,249
Under $2,500	175,541	203,705	738	18,219	1,248	- 34,677	98,691	69,617	76,484	104,294
$2,500 under $5,000	97,416	354,279	622	20,281	611	95,514	77,729	134,048	19,687	38,534
$5,000 under $10,000	116,543	834,378	2,239	44,818	5,857	328,751	102,998	370,617	13,545	41,866
$10,000 under $25,000	158,313	2,504,018	5,182	98,310	9,944	1,412,731	150,197	1,457,895	8,108	45,164
$25,000 under $50,000	60,763	2,071,355	72,630	72,420	22,683	1,174,582	57,544	1,214,377	3,219	39,795
$50,000 under $100,000	27,195	1,884,229	117,760	64,730	77,678	747,531	24,889	781,949	2,306	34,418
$100,000 under $200,000	8,714	1,186,021	189,307	28,769	52,489	332,986	7,760	355,088	954	22,102
$200,000 under $500,000	3,598	1,091,714	328,088	29,747	79,462	180,416	3,007	194,084	433	13,668
$500,000 under $1,000,000	281	196,837	42,573	6,556	10,199	33,379	248	38,477	33	5,098
$1,000,000 under $2,000,000	124	180,066	69,066	7,710	11,524	866	87	12,353	37	11,487
$2,000,000 under $5,000,000	56	142,602	*64,979	4,748	3,291	13,926	42	18,246	*14	*4,320
$5,000,000 under $10,000,000	12	73,354	*33,435	*4,012	*1,429	- 6,222	**9	**3,811	**7	**10,264
$10,000,000 or more	*4	*76,877	*42,870	*1,280	*6,853	*- 230	**	**	**	**
Real estate: Subdividers and developers, except cemeteries										
Total	**10,088**	**864,377**	**540,532**	**21,193**	**33,913**	**37,718**	**6,884**	**114,116**	**3,203**	**76,398**
No business receipts reported	1,106	-	*1,605	1,120	*647	- 11,996	-	-	1,106	11,996
Under $2,500	752	703	*	*167	*29	- 6,989	*259	*136	492	7,125
$2,500 under $5,000	164	556	*2	*18	-	- 2,360	*2	*9	162	2,368
$5,000 under $10,000	1,395	9,529	*3,683	*252	*7	2,394	*1,169	*3,002	*226	*608
$10,000 under $25,000	2,485	39,047	13,120	1,063	*850	10,618	2,163	16,023	322	5,405
$25,000 under $50,000	1,532	61,536	34,288	1,219	*1,386	8,799	1,043	16,714	489	7,915
$50,000 under $100,000	1,621	109,203	49,391	1,567	8,097	11,302	1,490	17,572	131	6,270
$100,000 under $200,000	370	48,188	20,221	614	1,586	6,475	289	15,311	81	8,836
$200,000 under $500,000	372	128,841	95,840	4,493	683	306	265	7,874	107	7,567
$500,000 under $1,000,000	167	130,431	99,438	885	*2,684	9,540	109	13,733	58	4,193
$1,000,000 under $2,000,000	81	109,274	60,483	3,686	*1,801	15,955	78	16,190	*3	*235
$2,000,000 under $5,000,000	32	85,091	68,256	1,464	8,675	- 3,838	14	5,406	*18	*9,244
$5,000,000 under $10,000,000	*6	*42,047	*24,055	*2,172	*1,797	*- 2,256	**3	**2,148	*5	*2,769
$10,000,000 or more	*5	*99,931	*70,149	*2,472	*5,671	*- 231	**	**	*3	*1,866
Other real estate										
Total	**14,805**	**369,809**	**20,430**	**10,862**	**24,895**	**149,155**	**11,310**	**165,395**	**3,495**	**16,240**
No business receipts reported	*498	-	-	*372	-	*- 3,615	-	-	*498	*3,615
Under $2,500	2,638	4,267	*36	*85	*40	- 1,898	*700	*346	1,938	2,245
$2,500 under $5,000	2,058	7,964	*	*412	*36	2,069	1,384	3,825	*674	*1,756
$5,000 under $10,000	2,496	17,204	-	415	-	7,135	2,467	8,358	*29	*1,222
$10,000 under $25,000	2,465	41,189	*1,985	815	*1,581	18,114	2,194	20,021	271	1,906
$25,000 under $50,000	2,371	89,612	*171	2,228	4,875	55,259	2,318	56,613	**55	**1,886
$50,000 under $100,000	1,695	113,318	*1,014	4,846	6,601	48,395	1,693	48,927	**	**
$100,000 under $200,000	514	64,958	*2,940	1,015	*8,820	18,991	505	20,684	*9	*1,694
$200,000 under $500,000	50	17,907	*6,937	*251	*2,373	2,455	*30	*3,725	**21	**1,915
$500,000 under $1,000,000	**20	**13,391	**7,348	**424	**570	*1,421	**19	**2,894	**	**
$1,000,000 under $2,000,000	**	**	**	**	**	*828	**	**	-	-
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Services										
Total	**3,654,001**	**83,289,968**	**15,579,906**	**4,017,261**	**11,132,523**	**25,531,243**	**2,826,461**	**28,511,320**	**823,549**	**2,980,077**
No business receipts reported	57,199	-	4,203	41,351	3,977	- 213,251	-	-	57,199	213,251
Under $2,500	1,133,020	1,227,972	87,760	244,289	19,678	- 284,876	722,065	504,795	407,388	789,670
$2,500 under $5,000	522,341	1,905,545	164,941	157,622	39,075	528,454	406,317	835,160	116,006	306,706
$5,000 under $10,000	532,423	3,814,932	322,876	241,211	97,766	1,295,434	435,609	1,633,226	96,539	337,792
$10,000 under $25,000	600,667	9,663,152	1,161,589	585,419	537,037	3,549,525	518,709	3,951,152	81,829	401,627
$25,000 under $50,000	350,418	12,425,118	1,949,863	623,815	1,240,661	4,456,236	315,885	4,735,483	34,533	279,247
$50,000 under $100,000	273,623	19,302,843	3,183,106	851,162	2,728,751	6,884,466	254,536	7,145,837	19,086	261,371
$100,000 under $200,000	143,237	19,311,437	3,639,274	695,798	3,305,149	6,206,462	135,460	6,386,975	7,777	180,513
$200,000 under $500,000	35,518	10,119,318	3,097,503	362,820	1,981,505	2,316,182	33,059	2,437,919	2,459	121,737
$500,000 under $1,000,000	4,268	2,862,404	1,023,559	108,862	604,232	389,627	3,726	430,014	542	40,387
$1,000,000 under $2,000,000	973	1,303,376	469,827	69,023	284,312	149,524	818	186,124	154	36,600
$2,000,000 under $5,000,000	244	723,173	246,981	25,822	161,428	103,460	218	110,567	26	7,107
$5,000,000 under $10,000,000	50	331,665	132,700	5,087	46,730	90,743	46	91,742	*4	*999
$10,000,000 or more	20	299,036	95,725	4,979	82,221	59,256	13	62,327	*7	*3,071

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Hotel and other lodging places: Total										
Total	**69,170**	**2,895,113**	**465,677**	**380,501**	**369,232**	**87,041**	**34,547**	**339,319**	**34,623**	**252,278**
No business receipts reported	645	–	–	*2,176	–	– 4,723	–	–	645	4,723
Under $2,500	8,202	10,967	*41	8,680	*538	– 24,471	1,326	1,183	6,876	25,653
$2,500 under $5,000	7,487	26,546	*2,073	7,441	423	– 15,651	2,549	3,453	4,938	19,104
$5,000 under $10,000	9,809	69,149	4,893	13,676	1,077	– 10,245	5,822	9,426	3,987	19,671
$10,000 under $25,000	16,880	281,693	19,487	59,500	12,406	– 28,264	8,477	28,090	8,403	56,354
$25,000 under $50,000	12,460	446,318	43,229	72,089	30,910	28,806	7,191	63,451	5,269	34,646
$50,000 under $100,000	8,087	580,606	63,779	82,649	61,487	47,675	5,037	79,207	3,050	31,532
$100,000 under $200,000	3,822	548,726	114,714	54,054	77,516	56,215	2,790	71,014	1,032	14,799
$200,000 under $500,000	1,320	408,398	90,732	38,363	69,435	30,346	1,102	47,216	218	16,870
$500,000 under $1,000,000	279	178,907	51,576	15,930	37,861	– 283	151	10,541	128	10,825
$1,000,000 under $2,000,000	147	192,115	31,412	17,861	45,021	– 4,602	80	10,392	67	14,994
$2,000,000 under $5,000,000	23	66,888	19,376	5,110	10,938	2,666	15	4,836	**10	**3,109
$5,000,000 under $10,000,000	*6	*37,407	*14,775	*2,052	*8,881	*2,355	**7	**10,510	**	**
$10,000,000 or more	*3	*47,391	*9,591	*922	*12,739	*7,216	**	**	**	**
Hotel and other lodging places: Motels, motor hotels, and tourist courts										
Total	**34,259**	**1,843,359**	**237,294**	**250,102**	**255,621**	**47,261**	**14,968**	**199,067**	**19,291**	**151,806**
No business receipts reported	*237	–	–	*1,502	–	*– 3,205	–	–	*237	*3,205
Under $2,500	3,420	5,448	*	4,279	*238	– 9,644	*88	*9	3,332	9,654
$2,500 under $5,000	2,377	8,212	*196	2,484	*366	– 8,383	*163	*288	2,214	8,671
$5,000 under $10,000	3,362	25,457	*230	7,281	234	– 10,912	*1,072	*1,608	2,290	12,520
$10,000 under $25,000	8,285	136,077	6,617	27,988	7,541	– 19,243	4,197	10,914	4,088	30,156
$25,000 under $50,000	6,239	220,737	8,065	47,718	16,771	– 1,953	2,934	23,116	3,305	25,070
$50,000 under $100,000	6,550	460,614	35,324	70,549	35,905	35,163	3,987	56,339	2,563	21,176
$100,000 under $200,000	2,609	385,368	58,842	35,347	68,054	36,514	1,642	48,619	967	12,105
$200,000 under $500,000	831	253,225	37,581	24,647	53,988	19,753	687	32,096	144	12,343
$500,000 under $1,000,000	242	149,203	47,730	11,383	33,882	– 1,154	126	8,059	116	9,214
$1,000,000 under $2,000,000	88	120,746	18,576	12,456	25,668	1,005	60	7,347	28	6,342
$2,000,000 under $5,000,000	14	36,323	*12,000	2,885	*3,698	2,165	*8	*3,166	**7	**1,351
$5,000,000 under $10,000,000	**5	**41,947	**12,133	**1,583	**9,277	**7,156	**4	**7,505	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Other lodging places										
Total	**34,911**	**1,051,754**	**228,383**	**130,399**	**113,610**	**39,780**	**19,579**	**140,252**	**15,332**	**100,472**
No business receipts reported	*408	–	–	*674	–	*– 1,518	–	–	*408	*1,518
Under $2,500	4,782	5,519	*41	4,400	*300	– 14,826	1,238	1,173	3,544	16,000
$2,500 under $5,000	5,110	18,334	*1,877	4,957	*58	– 7,268	2,386	3,165	2,724	10,433
$5,000 under $10,000	6,447	43,691	*4,663	6,396	843	667	4,750	7,818	1,697	7,151
$10,000 under $25,000	8,595	145,617	12,870	31,512	4,865	– 9,021	4,280	17,176	4,315	26,197
$25,000 under $50,000	6,221	225,581	35,164	24,372	14,139	30,759	4,257	40,335	1,964	9,576
$50,000 under $100,000	1,537	119,992	28,454	12,100	25,582	12,512	1,050	22,868	*487	*10,356
$100,000 under $200,000	1,213	163,358	55,872	18,707	9,462	19,701	1,148	22,395	65	2,694
$200,000 under $500,000	489	155,173	53,151	13,716	15,448	10,593	415	15,120	74	4,527
$500,000 under $1,000,000	37	29,704	3,846	4,547	3,979	871	*25	*2,482	*12	*1,611
$1,000,000 under $2,000,000	59	71,369	*12,835	5,405	19,353	– 5,607	*20	*3,045	*39	*8,652
$2,000,000 under $5,000,000	*9	*30,566	*7,376	*2,224	*7,240	*502	*7	*1,671	**3	**1,758
$5,000,000 under $10,000,000	**4	**42,851	**12,232	**1,391	**12,342	**2,415	**3	**3,003	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Personal services: Total										
Total	**718,527**	**10,000,981**	**1,937,364**	**520,089**	**1,872,708**	**2,421,731**	**589,514**	**2,693,750**	**127,673**	**272,019**
No business receipts reported	4,151	–	*148	708	*60	– 18,860	–	–	4,151	18,860
Under $2,500	242,260	264,476	16,605	27,162	2,886	47,622	182,691	118,297	58,229	70,675
$2,500 under $5,000	119,243	438,502	34,309	23,869	8,837	156,991	99,637	192,011	19,606	35,020
$5,000 under $10,000	131,325	941,614	81,546	49,625	34,262	341,191	109,010	391,302	22,315	50,111
$10,000 under $25,000	122,467	1,950,982	242,040	97,226	182,259	664,972	107,291	722,022	15,176	57,051
$25,000 under $50,000	56,868	1,985,525	384,965	100,216	405,149	461,920	50,887	489,176	5,981	27,256
$50,000 under $100,000	27,237	1,834,016	394,720	102,152	508,025	343,809	25,113	353,796	2,124	9,987
$100,000 under $200,000	12,134	1,605,144	374,380	91,950	402,939	305,801	12,106	306,198	*28	*397
$200,000 under $500,000	2,637	800,956	335,913	23,114	261,310	104,579	2,586	107,157	**53	**2,634
$500,000 under $1,000,000	165	110,629	*47,656	*2,867	*36,339	10,700	*163	*10,756	**	**
$1,000,000 under $2,000,000	**40	**69,135	**25,084	**1,200	**30,643	**3,007	**30	**3,035	*10	*28
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Personal services: Coin-operated laundries and dry cleaning										
Total	**28,522**	**698,348**	**78,854**	**95,839**	**63,745**	**24,261**	**16,532**	**77,584**	**11,990**	**53,323**
No business receipts reported	*382	–	*131	*494	–	*– 5,685	–	–	*382	*5,685
Under $2,500	1,019	1,334	*397	2,276	*19	– 4,435	*224	*119	795	4,555
$2,500 under $5,000	2,274	8,737	*32	2,522	*332	– 1,853	*655	*534	1,619	2,386
$5,000 under $10,000	7,399	56,054	4,722	12,481	*1,285	– 10,607	3,927	5,196	3,472	15,803
$10,000 under $25,000	8,254	137,539	17,183	19,096	5,604	– 7,338	3,936	10,304	4,318	17,643
$25,000 under $50,000	5,761	189,371	18,329	24,549	16,418	15,786	4,481	21,722	1,280	5,936
$50,000 under $100,000	2,134	144,642	18,911	12,545	22,904	21,366	2,025	22,405	*109	*1,039
$100,000 under $200,000	1,268	153,670	*14,852	21,337	*16,516	16,919	1,253	17,195	*15	*276
$200,000 under $500,000	*31	*7,000	*4,297	*539	*666	*108	*31	*108	–	–
$500,000 under $1,000,000	–	–	–	–	–	–	–	–	–	–
$1,000,000 under $2,000,000	–	–	–	–	–	–	–	–	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services: Other laundry, cleaning, and garment services										
Total	**57,141**	**1,930,747**	**393,171**	**120,312**	**419,943**	**340,495**	**45,016**	**371,211**	**12,125**	**30,715**
No business receipts reported	*960	–	–	*23	*60	*– 1,359	–	–	*960	*1,359
Under $2,500	6,741	7,277	*697	2,486	*518	– 675	4,132	3,469	2,609	4,143
$2,500 under $5,000	5,747	21,610	*3,215	2,152	*1,651	735	3,517	6,511	2,230	5,775
$5,000 under $10,000	5,766	39,772	3,884	2,240	*2,937	8,581	3,837	11,411	1,929	2,830
$10,000 under $25,000	15,129	258,226	40,717	16,948	19,656	61,163	12,448	68,097	2,681	6,934
$25,000 under $50,000	11,771	417,851	98,385	24,153	52,000	101,329	11,001	106,444	*770	*5,115
$50,000 under $100,000	7,585	529,403	111,004	36,130	130,226	79,784	6,669	82,327	**917	**2,571
$100,000 under $200,000	2,449	324,473	35,122	23,963	97,356	57,143	2,448	57,171	**	**
$200,000 under $500,000	872	239,266	67,176	9,435	78,952	27,298	853	29,257	*19	*1,959
$500,000 under $1,000,000	*101	*62,630	*20,138	*2,029	*24,259	*5,828	*101	*5,828	–	–
$1,000,000 under $2,000,000	*20	*30,240	*12,833	*753	*12,327	*669	*10	*696	*10	*28
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Personal services: Photographic studios, portrait										
Total	**56,590**	**937,673**	**266,826**	**59,537**	**103,510**	**155,602**	**29,420**	**213,394**	**27,169**	**57,791**
No business receipts reported	*131	–	–	*53	–	*– 87	–	–	*131	*87
Under $2,500	22,003	22,003	7,144	9,253	*41	– 26,312	4,171	1,550	17,831	27,862
$2,500 under $5,000	9,022	33,223	6,751	3,732	*450	– 4,709	4,900	6,968	4,122	11,677
$5,000 under $10,000	7,909	56,722	12,311	5,201	*142	6,267	4,232	11,756	3,677	5,489
$10,000 under $25,000	10,132	171,440	42,264	12,408	*2,609	48,525	9,134	57,296	*998	*8,772
$25,000 under $50,000	3,293	105,872	31,760	7,249	*3,644	19,658	2,918	23,473	*375	*3,815
$50,000 under $100,000	1,489	102,349	28,717	4,693	*9,194	29,157	1,454	29,247	*35	*90
$100,000 under $200,000	2,135	305,029	72,342	14,806	49,005	67,075	2,135	67,075	–	–
$200,000 under $500,000	*450	*119,821	*58,513	*1,931	*34,746	*13,357	*450	*13,357	–	–
$500,000 under $1,000,000	*18	*10,268	*168	*36	*1,580	*1,598	*18	*1,598	–	–
$1,000,000 under $2,000,000	*8	*10,946	*6,855	*175	*2,099	*1,072	*8	*1,072	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Personal services: Beauty shops										
Total	**237,833**	**3,475,334**	**692,047**	**112,391**	**940,799**	**903,170**	**201,157**	**965,842**	**36,676**	**62,671**
No business receipts reported	*781	–	–	*40	–	*– 1,708	–	–	*781	*1,708
Under $2,500	44,429	58,974	6,040	4,952	*196	6,183	29,850	18,007	14,579	11,825
$2,500 under $5,000	42,346	156,733	17,438	7,057	3,391	61,106	36,030	67,706	6,316	6,600
$5,000 under $10,000	60,612	434,544	47,038	13,715	20,451	175,571	53,438	188,464	7,174	12,893
$10,000 under $25,000	53,042	823,035	99,904	28,127	116,440	291,478	48,436	309,403	4,606	17,925
$25,000 under $50,000	23,462	818,276	118,559	24,993	263,837	186,772	20,871	195,405	2,591	8,633
$50,000 under $100,000	9,751	617,839	158,506	21,165	257,816	118,932	9,136	121,870	*615	*2,938
$100,000 under $200,000	2,867	345,017	109,195	9,872	172,410	45,847	2,855	45,940	**14	**149
$200,000 under $500,000	*508	*189,859	*117,128	*1,675	*89,784	*16,291	*508	*16,291	–	–
$500,000 under $1,000,000	*25	*19,663	*12,844	*679	*10,229	*1,801	*23	*1,857	**	**
$1,000,000 under $2,000,000	**10	**11,396	**5,396	**116	**6,246	**897	**10	**897	–	–
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Personal services: Barber shops										
Total	**71,932**	**731,117**	**29,048**	**14,882**	**76,212**	**401,514**	**67,369**	**406,125**	**4,563**	**4,611**
No business receipts reported	*564	–	–	*63	–	*– 1,033	–	–	*564	*1,033
Under $2,500	11,386	14,971	*248	708	*612	6,212	8,698	7,691	2,688	1,479
$2,500 under $5,000	15,297	57,610	795	608	*977	31,855	14,943	32,134	*354	*280
$5,000 under $10,000	19,881	152,819	3,224	2,886	*3,943	93,264	19,118	94,851	*763	*1,586
$10,000 under $25,000	20,700	311,171	10,024	7,102	9,257	195,843	20,537	196,028	*163	*185
$25,000 under $50,000	3,275	101,207	*6,242	2,255	16,746	56,873	3,275	56,873	–	–
$50,000 under $100,000	*626	*43,364	*1,783	*671	*19,842	*13,202	*595	*13,250	*31	*48
$100,000 under $200,000	**203	**49,974	**6,732	**589	**24,833	**5,299	**203	**5,299	–	–
$200,000 under $500,000	–	–	–	–	–	–	–	–	–	–
$500,000 under $1,000,000	–	–	–	–	–	–	–	–	–	–
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Other personal services										
Total	**266,509**	**2,227,762**	**477,419**	**117,129**	**268,500**	**596,687**	**230,020**	**659,595**	**35,150**	**62,907**
No business receipts reported	*1,333	–	*16	*35	–	*– 8,988	–	–	*1,333	*8,988
Under $2,500	156,682	159,916	2,079	7,487	1,499	66,650	135,616	87,461	19,727	20,811
$2,500 under $5,000	44,557	160,589	6,077	7,798	2,036	69,856	39,592	78,157	4,965	8,301
$5,000 under $10,000	29,758	201,704	10,365	13,102	5,503	68,115	24,458	79,624	5,300	11,509
$10,000 under $25,000	15,210	249,571	31,949	13,546	28,692	75,301	12,800	80,894	2,410	5,593
$25,000 under $50,000	9,306	352,948	111,691	17,017	52,504	81,501	8,341	85,259	*965	*3,758
$50,000 under $100,000	5,652	396,419	75,799	26,947	68,043	81,368	5,234	84,697	*418	*3,330
$100,000 under $200,000	3,214	443,535	136,136	21,540	52,791	113,889	3,214	113,889	–	–
$200,000 under $500,000	776	245,010	88,800	9,534	57,161	47,524	744	48,142	*32	*618
$500,000 under $1,000,000	*21	*18,069	*14,505	*123	*271	*1,472	*21	*1,472	–	–
$1,000,000 under $2,000,000	–	–	–	–	–	–	–	–	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services: Total										
Total	**817,002**	**14,158,263**	**2,951,990**	**801,168**	**1,506,460**	**4,204,731**	**635,530**	**4,880,669**	**179,906**	**675,937**
No business receipts reported	18,137	–	522	12,120	1,648	–64,407	–	–	18,137	64,407
Under $2,500	267,020	291,051	17,435	50,720	3,764	–39,832	174,426	139,314	91,295	179,146
$2,500 under $5,000	139,069	502,568	20,335	35,405	8,502	209,130	116,655	269,667	22,414	60,538
$5,000 under $10,000	126,951	913,314	52,473	57,681	22,815	343,805	103,478	427,011	23,251	83,206
$10,000 under $25,000	133,188	2,099,274	153,863	138,964	87,862	977,782	121,101	1,049,369	12,043	71,587
$25,000 under $50,000	69,447	2,449,463	348,534	126,888	190,810	1,037,927	64,111	1,100,832	5,336	62,905
$50,000 under $100,000	40,793	2,846,909	578,958	137,885	362,168	877,295	36,339	935,202	4,454	57,906
$100,000 under $200,000	15,327	2,068,268	556,154	96,066	309,652	439,573	13,081	489,178	2,246	49,605
$200,000 under $500,000	5,482	1,518,008	518,515	87,519	230,009	254,706	4,850	289,858	632	35,152
$500,000 under $1,000,000	1,281	844,059	402,467	25,989	182,025	77,725	1,210	83,057	71	5,333
$1,000,000 under $2,000,000	234	315,768	162,371	20,093	53,658	38,463	209	42,750	*24	*4,286
$2,000,000 under $5,000,000	60	177,661	*72,553	10,426	39,389	17,803	59	19,164	**3	**1,867
$5,000,000 under $10,000,000	10	75,142	*57,074	966	*12,354	4,111	**11	**35,268	**	**
$10,000,000 or more	*3	*56,777	*10,736	*446	*1,803	*30,651	**	**	**	**
Business services: Advertising										
Total	**33,545**	**1,292,366**	**555,945**	**28,102**	**87,496**	**173,252**	**22,144**	**212,026**	**11,401**	**38,773**
No business receipts reported	1,156	–	*430	*1,078	*38	–3,332	–	–	1,156	3,332
Under $2,500	10,304	11,606	*1,266	628	–	–4,889	4,392	1,953	5,912	6,842
$2,500 under $5,000	2,741	10,697	*937	*727	*1,892	–5,835	1,848	2,390	*893	*8,225
$5,000 under $10,000	4,002	29,572	3,831	894	*1,177	8,564	2,848	13,060	1,154	4,496
$10,000 under $25,000	5,282	78,426	*13,524	2,242	*2,394	19,848	4,525	21,056	*757	*1,208
$25,000 under $50,000	3,301	111,911	24,029	3,582	7,623	33,877	3,209	34,007	*92	*130
$50,000 under $100,000	3,837	296,958	141,545	6,478	22,925	24,611	2,738	35,993	*1,099	*11,382
$100,000 under $200,000	1,688	216,305	77,907	4,242	*10,189	54,890	1,679	54,917	*9	*27
$200,000 under $500,000	908	254,141	121,677	3,348	18,193	27,688	580	30,672	**329	**3,130
$500,000 under $1,000,000	*289	*193,444	*137,779	*1,623	*10,105	*12,803	*289	*12,803	–	–
$1,000,000 under $2,000,000	*23	*29,043	*16,511	*753	*3,045	*2,959	*23	*2,959	–	–
$2,000,000 under $5,000,000	*11	*35,730	*5,795	*2,400	*9,174	*729	**13	**2,215	–	–
$5,000,000 under $10,000,000	**3	**24,533	**10,714	**106	**742	**1,340	**	**	–	–
$10,000,000 or more	**	**	**	**	**	**	–	–	**	**
Business services: Services to buildings										
Total	**137,741**	**1,688,596**	**280,058**	**65,851**	**325,908**	**559,915**	**120,208**	**603,536**	**17,306**	**43,622**
No business receipts reported	*20	–	–	–	–	*–15	–	–	*20	*15
Under $2,500	48,029	59,851	3,126	4,112	1,186	21,598	38,297	35,361	9,505	13,763
$2,500 under $5,000	27,670	97,537	3,717	2,776	1,067	59,211	25,453	61,492	2,217	2,281
$5,000 under $10,000	26,642	189,324	12,011	12,602	7,530	82,227	23,153	93,673	3,489	11,446
$10,000 under $25,000	20,144	324,289	28,522	13,885	25,785	142,218	19,450	145,502	*694	*3,284
$25,000 under $50,000	8,783	300,394	53,086	11,699	75,342	96,429	7,720	101,469	*1,063	*5,040
$50,000 under $100,000	4,724	343,565	75,288	12,495	73,799	104,758	4,569	104,999	*155	*241
$100,000 under $200,000	1,081	154,344	*38,866	5,214	64,423	29,481	918	37,032	*163	*7,551
$200,000 under $500,000	*522	*117,328	*41,963	*2,506	*18,797	*16,478	*522	*16,478	–	–
$500,000 under $1,000,000	*116	*71,068	*22,268	*483	*39,888	*4,719	*116	*4,719	–	–
$1,000,000 under $2,000,000	–	–	–	–	–	–	–	–	–	–
$2,000,000 under $5,000,000	*10	*30,895	*1,211	*79	*18,091	*2,811	*10	*2,811	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Business services: Management and public relations										
Total	**258,435**	**4,100,117**	**434,629**	**114,644**	**179,622**	**1,870,746**	**202,245**	**2,078,509**	**55,775**	**207,763**
No business receipts reported	8,632	–	*9	2,573	1,146	–38,956	–	–	8,632	38,956
Under $2,500	73,379	74,489	4,868	8,679	845	–26,581	45,025	34,334	28,161	60,915
$2,500 under $5,000	46,472	174,207	1,758	6,014	1,514	83,549	39,002	96,595	7,470	13,046
$5,000 under $10,000	40,754	291,140	2,656	13,773	5,949	119,975	33,274	147,527	7,259	27,552
$10,000 under $25,000	46,771	722,214	7,250	20,158	14,239	454,512	44,425	469,542	2,346	15,030
$25,000 under $50,000	25,603	912,265	80,862	17,606	20,991	494,902	24,625	509,717	978	14,815
$50,000 under $100,000	11,417	755,590	74,649	21,317	28,445	393,085	11,292	404,452	125	11,367
$100,000 under $200,000	3,767	504,543	41,878	11,074	47,349	182,327	3,071	198,238	696	15,911
$200,000 under $500,000	1,343	366,120	107,528	8,634	21,061	129,215	1,279	134,270	64	5,055
$500,000 under $1,000,000	240	150,547	*60,805	2,691	29,762	19,096	200	22,142	*40	*3,045
$1,000,000 under $2,000,000	38	47,367	*9,611	1,544	3,128	16,599	33	18,670	*4	*2,070
$2,000,000 under $5,000,000	*15	*40,190	*22,784	*160	*3,559	*10,738	*15	*10,738	–	–
$5,000,000 under $10,000,000	**4	**61,446	**19,972	**421	**1,634	**32,285	**4	**32,285	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Other business services										
Total	**387,281**	**7,077,184**	**1,681,357**	**592,571**	**913,434**	**1,600,818**	**290,933**	**1,986,598**	**95,424**	**385,779**
No business receipts reported	8,329	–	*83	8,468	465	–22,103	–	–	8,329	22,103
Under $2,500	135,308	145,105	8,174	37,302	1,733	–29,960	86,712	67,666	47,717	97,625
$2,500 under $5,000	62,186	220,128	13,922	25,888	4,029	72,205	50,352	109,191	11,834	36,986
$5,000 under $10,000	55,553	403,278	33,975	30,412	8,158	133,039	44,203	172,752	11,349	39,712
$10,000 under $25,000	60,991	974,346	104,567	102,678	45,445	361,205	52,701	413,269	8,246	52,065
$25,000 under $50,000	31,760	1,124,892	190,558	94,002	86,854	412,719	28,557	455,639	3,203	42,920
$50,000 under $100,000	20,815	1,450,796	287,477	97,596	236,998	354,841	17,740	389,757	3,075	34,916
$100,000 under $200,000	8,791	1,193,076	397,503	75,536	187,691	172,875	7,413	198,991	1,378	26,116
$200,000 under $500,000	2,709	780,419	247,348	73,031	171,958	81,325	2,469	108,438	240	27,113
$500,000 under $1,000,000	636	429,000	181,615	21,192	102,271	41,106	605	43,393	*31	*2,287
$1,000,000 under $2,000,000	173	239,358	136,249	17,796	47,484	18,905	153	21,121	**22	**3,937
$2,000,000 under $5,000,000	*24	*70,846	*42,763	*7,787	*8,566	*3,525	*23	*4,886	**	**
$5,000,000 under $10,000,000	*6	*45,940	*37,124	*885	*11,781	*1,137	*5	*1,497	**	**
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services: Total										
Total	**205,092**	**8,813,203**	**4,412,993**	**378,711**	**1,201,477**	**1,064,700**	**150,317**	**1,272,009**	**54,747**	**207,309**
No business receipts reported	1,116	–	–	4,210	–	– 5,881	–	–	1,116	5,881
Under $2,500	24,086	30,673	9,501	14,007	566	– 23,321	9,986	6,753	14,100	30,074
$2,500 under $5,000	24,031	88,786	29,868	15,180	4,211	– 5,914	13,861	21,334	10,170	27,248
$5,000 under $10,000	24,956	183,330	47,650	16,229	2,763	32,440	17,445	50,794	7,483	18,354
$10,000 under $25,000	45,379	777,572	259,972	48,759	36,005	166,796	34,996	203,272	10,383	36,476
$25,000 under $50,000	35,126	1,239,748	535,958	58,905	86,499	227,391	28,635	267,142	6,491	39,751
$50,000 under $100,000	26,667	1,853,367	914,120	70,050	235,454	240,997	24,055	262,850	2,612	21,853
$100,000 under $200,000	16,867	2,295,403	1,143,342	70,539	405,596	263,930	15,512	277,406	1,355	13,476
$200,000 under $500,000	6,182	1,830,441	1,158,253	54,729	342,011	147,614	5,327	156,619	855	9,006
$500,000 under $1,000,000	593	390,921	257,623	14,979	75,055	14,549	417	17,765	*176	*3,216
$1,000,000 under $2,000,000	**89	**122,962	**56,706	**11,126	**13,319	**6,099	**83	**8,073	*6	*1,973
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Automobile repair and services: Automobile repair shops: Total										
Total	**169,040**	**7,655,099**	**4,038,223**	**228,235**	**1,096,796**	**968,610**	**128,264**	**1,110,720**	**40,776**	**142,110**
No business receipts reported	*610	–	–	*121	–	*– 1,281	–	–	*610	*1,281
Under $2,500	17,622	22,942	7,924	5,880	*50	– 13,885	8,056	5,852	9,566	19,737
$2,500 under $5,000	17,567	64,863	28,016	5,505	3,079	146	10,517	15,748	7,050	15,602
$5,000 under $10,000	20,200	150,410	45,678	9,473	2,278	28,085	14,529	42,164	5,671	14,079
$10,000 under $25,000	37,440	641,962	249,113	28,064	26,707	133,853	28,623	165,643	8,817	31,790
$25,000 under $50,000	29,940	1,062,882	510,214	36,596	77,546	199,536	24,771	231,859	5,169	32,323
$50,000 under $100,000	24,081	1,660,844	843,886	48,068	225,416	220,628	22,163	234,691	1,918	14,064
$100,000 under $200,000	15,509	2,121,724	1,087,827	56,005	373,778	246,487	14,372	253,524	1,137	7,037
$200,000 under $500,000	5,710	1,663,946	1,084,744	34,359	329,781	138,399	4,891	144,425	819	6,026
$500,000 under $1,000,000	309	194,791	137,842	2,166	49,316	11,809	290	11,980	*19	*171
$1,000,000 under $2,000,000	52	70,736	*42,979	1,997	8,845	4,833	52	4,833	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Automobile repair and services: Automobile repair shops: General automotive repair shops										
Total	**106,731**	**4,576,484**	**2,457,694**	**151,152**	**576,822**	**572,128**	**78,487**	**658,528**	**28,244**	**86,400**
No business receipts reported	*237	–	–	*47	–	*– 503	–	–	*237	*503
Under $2,500	10,879	14,792	6,507	3,951	*23	– 9,163	4,434	3,400	6,445	12,563
$2,500 under $5,000	11,259	40,738	19,202	3,929	*2,807	– 1,133	6,639	8,793	4,620	9,926
$5,000 under $10,000	14,446	104,445	35,355	6,475	*1,099	19,773	9,743	27,665	4,703	7,892
$10,000 under $25,000	24,741	409,850	163,910	19,313	16,712	80,530	18,324	106,464	6,417	25,934
$25,000 under $50,000	18,893	669,365	309,850	23,736	43,157	132,910	15,860	146,291	3,033	13,381
$50,000 under $100,000	13,145	915,881	485,232	28,115	105,664	127,912	11,788	133,538	1,357	5,625
$100,000 under $200,000	9,430	1,257,481	627,984	39,957	208,247	134,158	8,663	139,116	*767	*4,959
$200,000 under $500,000	3,514	1,010,235	698,994	22,631	165,893	79,223	2,868	84,670	*646	*5,446
$500,000 under $1,000,000	*144	*94,089	*74,322	*1,112	*25,935	*5,087	*125	*5,258	*19	*171
$1,000,000 udner $2,000,000	*43	*59,607	*36,338	*1,886	*7,284	*3,333	*43	*3,333	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Automobile repair and services: Automobile repair shops: Other automobile repair										
Total	**62,309**	**3,078,616**	**1,580,530**	**77,083**	**519,974**	**396,482**	**49,777**	**452,192**	**12,532**	**55,710**
No business receipts reported	*373	–	–	*74	–	*– 778	–	–	*373	*778
Under $2,500	6,743	8,150	1,418	1,929	*27	– 4,723	3,622	2,452	3,121	7,175
$2,500 under $5,000	6,308	24,125	8,814	1,575	*272	1,279	3,878	6,955	2,430	5,676
$5,000 under $10,000	5,754	45,965	10,323	2,998	*1,179	8,313	4,786	14,499	*968	*6,187
$10,000 under $25,000	12,699	232,111	85,204	8,751	9,995	53,323	10,299	59,180	*2,400	*5,856
$25,000 under $50,000	11,047	393,518	200,364	12,860	34,389	66,625	8,911	85,567	2,136	18,942
$50,000 under $100,000	10,936	744,963	358,654	19,953	119,752	92,715	10,375	101,154	*561	*8,438
$100,000 under $200,000	6,079	864,243	459,843	16,049	165,530	112,329	5,709	114,408	*370	*2,078
$200,000 under $500,000	2,196	653,711	385,750	11,728	163,888	59,176	2,023	59,756	*173	*580
$500,000 under $1,000,000	*165	*100,702	*63,520	*1,054	*23,381	*6,722	*165	*6,722	–	–
$1,000,000 under $2,000,000	*9	*11,129	*6,641	*111	*1,560	*1,500	*9	*1,500	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Automobile repair and services: Automobile parking and other services										
Total	**36,052**	**1,158,104**	**374,770**	**150,476**	**104,682**	**96,090**	**22,053**	**161,289**	**13,971**	**65,199**
No business receipts reported	506	–	–	4,089	–	– 4,600	–	–	506	4,600
Under $2,500	6,464	7,731	*1,577	8,127	*516	– 9,436	1,930	901	4,534	10,337
$2,500 under $5,000	6,464	23,923	*1,852	9,675	*1,132	– 6,060	3,344	5,586	3,120	11,646
$5,000 under $10,000	4,756	32,920	*1,973	6,756	*485	4,355	2,916	8,630	1,812	4,275
$10,000 under $25,000	7,939	135,610	10,858	20,694	9,298	32,942	6,373	37,628	1,566	4,686
$25,000 under $50,000	5,186	176,865	25,744	22,309	8,953	27,856	3,864	35,284	1,322	7,428
$50,000 under $100,000	2,586	192,523	70,234	21,981	10,038	20,370	1,892	28,159	*694	*7,789
$100,000 under $200,000	1,358	173,680	55,515	14,534	31,818	17,443	1,140	23,882	*218	*6,439
$200,000 under $500,000	472	166,496	73,509	20,370	12,229	9,214	436	12,194	*36	*2,980
$500,000 under $1,000,000	284	196,130	119,781	12,813	25,739	2,741	127	5,785	*157	*3,045
$1,000,000 under $2,000,000	**37	**52,226	**13,728	**9,128	**4,474	**1,266	**31	**3,240	*6	*1,973
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Miscellaneous repair services										
Total	**257,404**	**4,977,842**	**1,947,553**	**221,231**	**597,462**	**964,547**	**185,459**	**1,094,659**	**71,945**	**130,112**
No business receipts reported	3,375	-	*165	1,683	-	- 6,447	-	-	3,375	6,447
Under $2,500	71,723	72,486	20,901	18,543	1,269	- 17,863	36,866	17,447	34,857	35,310
$2,500 under $5,000	36,443	137,768	35,890	13,347	2,480	13,345	25,516	41,377	10,927	28,032
$5,000 under $10,000	43,345	312,204	81,554	19,201	4,587	82,982	33,936	107,960	9,409	24,978
$10,000 under $25,000	52,056	849,205	266,218	43,039	31,882	225,570	44,058	239,918	7,998	14,349
$25,000 under $50,000	25,988	899,384	307,842	42,149	66,071	238,340	22,991	244,831	2,997	6,491
$50,000 under $100,000	15,807	1,104,855	454,653	33,035	173,715	227,604	14,429	234,748	1,378	7,144
$100,000 under $200,000	6,512	826,951	338,004	31,103	134,674	121,231	5,662	128,249	*850	*7,018
$200,000 under $500,000	1,939	580,278	320,035	14,679	150,112	64,171	1,789	64,403	*150	*232
$500,000 under $1,000,000	145	104,859	61,380	3,114	*12,241	10,580	145	10,580	-	-
$1,000,000 under $2,000,000	71	89,853	60,911	1,338	20,430	5,035	67	5,146	*4	*111
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Amusement and recreation services, including motion pictures: Total										
Total	**292,632**	**4,290,093**	**863,402**	**408,312**	**412,247**	**182,578**	**159,300**	**930,520**	**132,845**	**747,942**
No business receipts reported	12,622	-	*1,046	14,166	1,501	- 62,768	-	-	12,622	62,768
Under $2,500	120,029	124,975	6,098	66,083	2,593	- 187,078	48,810	30,158	70,794	217,236
$2,500 under $5,000	43,301	158,759	16,575	28,702	3,717	- 25,581	25,474	39,469	17,827	65,050
$5,000 under $10,000	44,377	315,857	17,948	34,134	5,702	7,133	30,461	80,323	13,916	73,189
$10,000 under $25,000	40,300	623,918	75,647	56,703	45,260	81,154	29,342	164,145	10,897	82,991
$25,000 under $50,000	17,153	587,381	86,933	56,844	56,403	74,012	13,406	130,613	3,747	56,601
$50,000 under $100,000	7,044	479,709	106,965	26,424	54,400	57,847	5,428	109,446	1,615	51,599
$100,000 under $200,000	5,568	792,243	289,665	46,120	100,605	31,867	4,422	96,169	1,146	64,302
$200,000 under $500,000	1,620	498,266	108,371	39,649	55,857	49,941	1,435	94,377	185	44,436
$500,000 under $1,000,000	443	307,491	58,310	23,774	40,153	39,098	364	56,867	79	17,769
$1,000,000 under $2,000,000	105	137,805	29,200	8,396	24,872	23,519	94	33,948	11	10,429
$2,000,000 under $5,000,000	56	149,161	*23,855	5,811	19,484	45,184	52	46,229	**6	**1,570
$5,000,000 under $10,000,000	**14	**114,526	**42,791	**1,507	**1,699	**48,250	**12	**48,776	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Amusement and recreation services, including motion picture: Producers, orchestras, and entertainers										
Total	**127,760**	**1,287,923**	**83,064**	**73,194**	**95,871**	**340,706**	**86,128**	**478,644**	**41,632**	**137,937**
No business receipts reported	1,659	-	*722	2,360	*416	- 9,228	-	-	1,659	9,228
Under $2,500	53,977	58,680	241	20,359	974	- 53,500	26,379	15,699	27,598	69,199
$2,500 under $5,000	22,447	82,863	*2,430	11,773	**1,775	11,489	17,269	29,475	5,178	17,986
$5,000 under $10,000	27,154	192,794	2,657	15,432	1,402	43,961	21,999	59,894	5,155	15,934
$10,000 under $25,000	16,559	253,781	19,557	8,819	20,767	85,270	15,177	93,574	1,382	8,304
$25,000 under $50,000	3,404	124,626	*14,476	1,556	20,814	34,423	3,010	36,104	394	1,681
$50,000 under $100,000	1,593	116,233	18,392	3,120	18,300	29,727	1,351	41,256	242	11,529
$100,000 under $200,000	405	56,546	*33	827	4,391	24,159	402	25,468	*3	*1,309
$200,000 under $500,000	360	104,397	*1,464	1,939	1,637	35,181	355	35,930	*5	*749
$500,000 under $1,000,000	121	91,049	*10,185	1,233	9,050	36,806	108	37,433	*13	*627
$1,000,000 under $2,000,000	45	61,126	*8,252	633	9,297	21,418	43	22,616	**3	**1,392
$2,000,000 under $5,000,000	27	79,915	*1,965	4,089	6,081	36,404	26	36,599	**	**
$5,000,000 under $10,000,000	**9	**65,913	**2,690	**1,052	**967	**44,597	**9	**44,597	-	-
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Amusement and recreation services, including motion picture: Professional sports clubs and promoters										
Total	**2,820**	**18,182**	**942**	**919**	**539**	**- 2,106**	**1,109**	**1,455**	**1,711**	**3,561**
No business receipts reported	*3	-	-	-	-	*- 2	-	-	*3	*2
Under $2,500	**2,402	**1,813	**12	**14	-	**- 1,556	*938	*200	**1,464	**1,757
$2,500 under $5,000	**	**	**	**	-	**	-	-	**	**
$5,000 under $10,000	*75	*404	-	*13	-	*- 44	-	-	*75	*44
$10,000 under $25,000	*164	*3,118	-	*130	-	*- 980	-	-	**166	**1,025
$25,000 under $50,000	*71	*3,530	-	*8	-	*303	*70	*330	**	**
$50,000 under $100,000	*93	*5,858	-	*	-	*888	*92	*906	**	**
$100,000 under $200,000	**9	**1,294	**713	**66	**198	**20	**9	**20	-	-
$200,000 under $500,000	**	**	**	**	**	**	**	**	-	-
$500,000 under $1,000,000	*3	*2,166	*217	*688	*341	*- 733	-	-	*3	*733
$1,000,000 under $2,000,000	-	-	-	-	-	-	-	-	-	-
$2,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Amusement and recreation services, including motion pictures: Racing, including track operation										
Total	**61,248**	**808,461**	**102,686**	**145,207**	**97,814**	**- 292,789**	**16,391**	**102,198**	**44,794**	**394,988**
No business receipts reported	7,842	-	*324	8,151	*935	- 36,993	-	-	7,842	36,993
Under $2,500	23,862	25,598	2,493	26,208	933	- 90,507	3,331	2,903	20,530	93,410
$2,500 under $5,000	8,592	30,658	6,616	9,892	1,308	- 26,633	3,176	2,578	5,416	29,211
$5,000 under $10,000	7,397	53,133	*6,322	12,542	2,584	- 37,492	2,170	3,415	5,227	40,906
$10,000 under $25,000	5,874	80,797	7,048	12,285	12,889	- 28,019	2,415	9,184	3,398	37,203
$25,000 under $50,000	4,381	142,087	7,551	14,716	6,854	8,297	3,331	37,110	1,050	28,813
$50,000 under $100,000	1,565	107,192	24,065	10,233	6,925	- 19,166	864	11,670	700	30,836
$100,000 under $200,000	1,171	149,125	3,964	15,317	31,023	- 27,968	694	13,496	477	41,464
$200,000 under $500,000	484	127,016	*20,857	20,226	22,770	- 14,399	386	17,242	98	31,641
$500,000 under $1,000,000	54	34,453	*189	8,173	8,042	- 14,171	*6	*1,151	48	15,322
$1,000,000 under $2,000,000	21	25,430	-	6,356	*2,512	- 5,775	**18	**3,449	*5	*8,146
$2,000,000 under $5,000,000	**5	**32,971	**23,256	**1,107	**1,041	**36	**	**	**3	**1,041
$5,000,000 under $10,000,000	**	**	**	**	**	**	-	-	**	**
$10,000,000 or more	**	**	**	**	**	**	-	-	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other amusement and recreation services										
Total	**100,804**	**2,175,527**	**676,710**	**188,993**	**218,023**	**136,768**	**55,672**	**348,223**	**44,708**	**211,456**
No business receipts reported	3,118	-	-	3,655	*151	- 16,545	-	-	3,118	16,545
Under $2,500	39,789	38,888	3,352	19,501	685	- 41,518	18,162	11,356	21,203	52,874
$2,500 under $5,000	12,261	45,234	7,528	7,037	*634	- 10,433	5,029	7,417	7,232	17,849
$5,000 under $10,000	9,751	69,527	8,969	6,146	1,716	708	6,292	17,014	3,459	16,306
$10,000 under $25,000	17,703	286,223	49,042	35,468	11,605	24,883	11,750	61,387	5,953	36,504
$25,000 under $50,000	9,297	317,137	64,906	40,565	28,735	30,989	6,995	57,069	2,302	26,080
$50,000 under $100,000	3,793	250,426	64,507	13,071	29,175	46,398	3,121	55,614	672	9,216
$100,000 under $200,000	3,984	585,580	284,981	29,976	65,036	35,673	3,318	57,202	666	21,529
$200,000 under $500,000	775	266,552	86,023	17,418	31,406	29,143	693	41,190	82	12,046
$500,000 under $1,000,000	265	179,823	47,719	13,680	22,722	17,196	250	18,282	*15	*1,086
$1,000,000 under $2,000,000	39	51,249	*20,948	1,407	*13,063	7,876	35	8,961	**6	**1,419
$2,000,000 under 5,000,000	26	60,961	*21,890	951	12,362	8,219	*24	*8,553	**	**
$5,000,000 under $10,000,000	*3	*23,928	*16,845	*119	*733	*4,179	*3	*4,179	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Medical and health services: Total										
Total	**421,280**	**22,012,395**	**1,431,850**	**681,579**	**3,046,062**	**10,334,944**	**383,285**	**10,494,345**	**37,993**	**159,401**
No business receipts reported	2,002	-	*791	330	*82	- 9,740	-	-	2,002	9,740
Under $2,500	54,938	67,547	264	8,941	1,383	- 3,256	39,187	35,271	15,749	38,527
$2,500 under $5,000	33,010	119,215	4,872	7,959	3,209	39,930	25,881	59,139	7,129	19,209
$5,000 under $10,000	49,093	347,002	7,405	10,528	8,925	188,571	45,173	205,375	3,920	16,804
$10,000 under $25,000	64,842	1,065,427	37,465	53,792	47,192	496,131	59,172	527,270	5,670	31,139
$25,000 under $50,000	53,803	2,003,632	80,640	67,969	149,564	1,060,748	52,000	1,077,321	1,803	16,573
$50,000 under $100,000	91,818	6,711,667	455,778	217,513	753,737	3,380,690	90,772	3,390,651	1,046	9,961
$100,000 under $200,000	61,302	8,194,052	543,142	229,105	1,254,683	3,911,683	61,014	3,916,902	*288	*5,218
$200,000 under $500,000	9,715	2,597,736	172,172	64,607	518,624	1,110,523	9,429	1,116,416	286	5,893
$500,000 under $1,000,000	533	369,291	18,754	8,792	93,260	90,693	464	91,264	*69	*571
$1,000,000 under $2,000,000	168	229,837	46,605	5,785	78,160	35,366	144	38,750	*24	*3,384
$2,000,000 under $5,000,000	38	133,063	*12,564	2,812	63,168	11,553	35	11,875	**4	**464
$5,000,000 under $10,000,000	10	59,205	*8,812	672	*20,854	10,753	*9	*10,894	**	**
$10,000,000 or more	*8	*114,721	*42,585	*2,775	*53,223	*11,300	*5	*13,217	*3	*1,918
Medical and health services: Offices of physicians										
Total	**156,153**	**10,058,465**	**173,678**	**267,179**	**1,131,401**	**5,567,680**	**141,650**	**5,633,169**	**14,503**	**65,489**
No business receipts reported	652	-	-	*209	*45	- 3,055	-	-	652	3,055
Under $2,500	13,836	17,520	*27	3,184	252	- 10,072	7,357	6,449	6,479	16,521
$2,500 under $5,000	8,753	32,486	*262	2,751	*216	8,229	6,245	13,110	2,508	4,881
$5,000 under $10,000	11,305	82,904	*274	3,356	2,213	32,721	9,568	43,914	1,737	11,192
$10,000 under $25,000	22,123	384,805	7,861	19,172	18,141	186,542	20,431	203,045	1,692	16,503
$25,000 under $50,000	23,925	874,704	11,379	27,871	73,006	483,149	22,870	491,238	1,055	8,089
$50,000 under $100,000	40,543	3,028,332	32,937	81,381	288,888	1,749,556	40,436	1,752,063	**109	**2,588
$100,000 under $200,000	29,302	3,923,061	81,382	92,491	486,399	2,253,148	29,300	2,253,228	**	**
$200,000 under $500,000	5,378	1,398,318	19,339	32,360	200,655	746,989	5,174	749,169	*204	*2,181
$500,000 under $1,000,000	260	179,394	*10,660	1,719	24,189	64,135	193	64,614	*67	*479
$1,000,000 under $2,000,000	64	78,792	*8,612	1,972	23,496	28,445	64	28,445	-	-
$2,000,000 under $5,000,000	*7	*18,962	-	*311	*4,854	*7,037	*7	*7,037	-	-
$5,000,000 under $10,000,000	**5	**39,188	**945	**402	**9,046	**20,857	**5	**20,857	-	-
$10,000,000 or more	**	**	**	**	**	**	**	**	-	-
Medical and health services: Offices of dentists										
Total	**84,926**	**6,783,980**	**573,431**	**225,673**	**1,129,655**	**2,841,575**	**80,120**	**2,864,194**	**4,806**	**22,619**
No business receipts reported	*50	-	-	-	-	*- 23	-	-	*50	*23
Under $2,500	1,495	1,483	*23	54	*368	- 1,472	*675	*247	820	1,719
$2,500 under $5,000	2,827	9,748	*2,200	2,456	*1,084	- 7,365	993	1,599	1,834	8,964
$5,000 under $10,000	4,426	30,730	*198	1,330	*1,630	14,446	3,750	15,960	*676	*1,514
$10,000 under $25,000	7,850	131,122	6,327	9,024	12,936	47,279	6,846	52,055	*1,004	*4,776
$25,000 under $50,000	12,291	489,383	30,802	15,583	44,375	241,935	11,971	245,659	*320	*3,724
$50,000 under $100,000	29,943	2,184,697	167,642	81,059	309,532	982,493	29,943	982,493	-	-
$100,000 under $200,000	23,158	3,074,669	280,890	95,815	561,259	1,268,710	23,078	1,269,711	*80	*1,001
$200,000 under $500,000	2,742	733,176	70,849	17,917	158,573	271,912	2,731	272,653	*11	*741
$500,000 under $1,000,000	*120	*83,024	*3,610	*1,393	*21,775	*17,690	*120	*17,690	-	-
$1,000,000 under $2,000,000	*21	*33,218	*6,854	*961	*12,472	*4,004	*10	*4,160	*11	*156
$2,000,000 under $5,000,000	**3	**12,729	**4,037	**81	**5,650	**1,967	**3	**1,967	-	-
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Other medical and health services										
Total	**180,201**	**5,169,950**	**684,741**	**188,728**	**785,006**	**1,925,690**	**161,515**	**1,996,982**	**18,684**	**71,292**
No business receipts reported	1,300	-	*791	*120	*37	- 6,661	-	-	1,300	6,661
Under $2,500	39,607	48,544	214	5,703	*763	8,288	31,155	28,575	8,450	20,286
$2,500 under $5,000	21,430	76,981	*2,409	2,752	*1,909	39,066	18,643	44,429	2,787	5,364
$5,000 under $10,000	33,362	233,369	6,932	5,841	5,082	141,404	31,855	145,502	1,507	4,098
$10,000 under $25,000	34,869	549,500	23,278	25,597	16,115	262,309	31,895	272,169	2,974	9,861
$25,000 under $50,000	17,587	639,544	38,459	24,516	32,182	335,665	17,159	340,424	428	4,759
$50,000 under $100,000	21,332	1,498,638	255,200	55,073	155,316	648,641	20,393	656,095	939	*7,454
$100,000 under $200,000	8,842	1,196,323	180,871	40,799	207,024	389,826	8,636	393,963	*206	*4,137
$200,000 under $500,000	1,595	466,242	81,985	14,330	159,396	91,622	1,524	94,593	**73	**3,063
$500,000 under $1,000,000	153	106,872	*4,484	5,680	47,296	8,868	151	8,960	**	**
$1,000,000 under $2,000,000	83	117,827	*31,139	2,853	42,193	2,917	70	6,146	*13	*3,228
$2,000,000 under $5,000,000	30	111,838	*12,257	2,477	57,921	3,555	27	3,877	**4	**464
$5,000,000 under $10,000,000	*4	*23,281	*4,137	*218	*7,922	*629	*3	*770	**	**
$10,000,000 or more	*7	*100,991	*42,585	*2,769	*51,851	*- 439	*4	*1,478	*3	*1,918

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Legal Services										
Total	**172,224**	**6,297,713**	**187,252**	**175,790**	**794,169**	**2,914,442**	**147,424**	**3,017,427**	**24,749**	**102,984**
No business receipts reported	1,273	–	–	333	*29	– 2,557	–	–	1,273	2,557
Under $2,500	25,256	28,772	*16	4,869	2,895	– 12,908	13,848	10,010	11,378	22,919
$2,500 under $5,000	14,342	53,420	*271	2,608	1,440	12,910	9,614	22,294	4,728	9,384
$5,000 under $10,000	17,766	130,220	*1,811	5,720	8,023	41,976	14,360	58,977	3,385	17,001
$10,000 under $25,000	39,264	641,845	1,730	23,201	30,230	308,052	36,852	315,283	2,412	7,231
$25,000 under $50,000	32,639	1,162,963	10,795	35,902	109,235	578,183	32,014	588,490	625	10,307
$50,000 under $100,000	28,610	1,964,929	33,797	52,590	236,692	1,010,904	28,326	1,017,354	284	6,451
$100,000 under $200,000	10,266	1,365,212	51,048	30,847	231,471	595,855	9,683	615,881	583	20,026
$200,000 under $500,000	2,496	692,999	27,010	15,469	127,691	296,570	2,425	301,715	*71	*5,144
$500,000 under $1,000,000	267	180,325	*48,223	3,349	26,540	57,358	257	59,323	*10	*1,965
$1,000,000 under $2,000,000	30	36,559	*7,805	492	5,661	15,317	30	15,317	–	–
$2,000,000 under $5,000,000	*15	*40,470	*4,746	*409	*14,262	*12,783	*15	*12,783	–	–
$5,000,000 under $10,000,000	–	–	–	–	–	–	–	–	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Educational Services										
Total	**150,237**	**1,318,587**	**297,243**	**71,932**	**133,903**	**279,708**	**120,356**	**334,987**	**29,641**	**55,279**
No business receipts reported	*279	–	–	*159	–	*– 430	–	–	*279	*430
Under $2,500	83,412	92,299	2,700	11,917	1,000	23,610	63,944	45,987	19,228	22,377
$2,500 under $5,000	24,203	89,706	3,075	8,966	799	30,402	19,406	42,368	4,797	11,966
$5,000 under $10,000	21,314	145,908	2,647	9,690	2,798	61,243	19,447	67,425	1,867	6,182
$10,000 under $25,000	12,779	192,481	18,540	9,441	16,088	79,450	10,611	86,015	2,168	6,565
$25,000 under $50,000	4,469	175,883	28,961	13,973	41,615	25,193	4,073	26,069	*396	*875
$50,000 under $100,000	1,804	127,382	*6,866	8,507	34,524	14,253	899	21,136	**906	**6,885
$100,000 under $200,000	1,037	163,356	*61,069	*4,167	*27,873	18,162	*1,036	*18,164	**	**
$200,000 under $500,000	926	303,827	*171,825	*5,001	*8,077	19,240	926	19,240	–	–
$500,000 under $1,000,000	*10	*6,235	*383	–	*115	*2,430	*10	*2,430	–	–
$1,000,000 under $2,000,000	**4	**21,510	**1,177	**112	**1,015	**6,154	**4	**6,154	–	–
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Engineering and architectural services										
Total	**86,733**	**2,510,130**	**320,862**	**136,549**	**472,387**	**771,048**	**67,389**	**889,846**	**19,332**	**118,798**
No business receipts reported	2,263	–	*1,118	521	*293	– 7,420	–	–	2,263	7,420
Under $2,500	24,827	26,628	775	3,995	*285	– 3,526	15,481	11,699	9,334	15,225
$2,500 under $5,000	9,538	36,602	*765	1,857	*1,429	14,803	7,295	20,501	2,243	5,698
$5,000 under $10,000	11,852	83,484	2,616	8,071	704	25,780	9,054	36,938	2,798	11,158
$10,000 under $25,000	15,770	268,944	17,429	14,020	19,895	137,790	14,357	149,759	1,413	11,969
$25,000 under $50,000	10,600	380,192	39,371	17,630	21,981	168,745	9,959	177,732	*641	*8,986
$50,000 under $100,000	5,603	393,500	38,231	61,665	69,127	121,827	5,189	174,829	*414	*53,003
$100,000 under $200,000	4,670	664,311	95,773	16,612	173,154	168,594	4,450	172,877	*220	*4,283
$200,000 under $500,000	1,285	371,604	59,875	6,502	91,442	89,395	1,283	89,991	**6	**1,058
$500,000 under $1,000,000	281	190,115	31,530	4,582	62,518	38,598	279	38,670	**	**
$1,000,000 under $2,000,000	*24	*33,318	*1,462	*166	*17,003	*7,931	*24	*7,931	–	–
$2,000,000 under $5,000,000	**20	**61,434	**31,918	**928	**14,554	**8,532	**18	**8,921	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	**	**	**	**	**	**	**	**	–	–
Accounting, auditing, and bookkeeping services: Total										
Total	**176,442**	**2,600,349**	**64,317**	**98,053**	**453,453**	**1,180,989**	**158,709**	**1,202,357**	**17,710**	**21,368**
No business receipts reported	1,563	–	–	*140	*1	– 671	–	–	1,563	671
Under $2,500	78,871	81,623	*203	5,632	*128	31,022	65,190	43,593	13,681	12,571
$2,500 under $5,000	29,225	102,840	*942	3,573	1,275	59,064	28,031	60,443	1,194	1,379
$5,000 under $10,000	15,573	112,619	*771	4,757	2,122	68,506	15,168	69,594	405	1,087
$10,000 under $25,000	20,782	329,664	7,766	13,714	17,443	182,609	20,263	184,955	*496	*2,346
$25,000 under $50,000	15,124	532,338	9,357	18,282	66,782	273,235	15,017	273,982	*107	*746
$50,000 under $100,000	11,240	769,381	17,744	28,712	161,863	329,058	10,982	329,910	*258	*852
$100,000 under $200,000	3,396	450,422	14,628	12,949	129,412	175,753	3,393	176,766	*3	*1,013
$200,000 under $500,000	616	172,079	*9,231	7,893	59,436	49,519	614	50,218	**3	**702
$500,000 under $1,000,000	49	37,550	*317	2,307	*12,606	11,596	48	11,598	**	**
$1,000,000 under $2,000,000	**3	**11,834	**3,357	**95	**2,386	**1,299	**3	**1,299	–	–
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–
Accounting, auditing, and bookkeeping services: Certified public accountants										
Total	**34,080**	**1,210,377**	**18,829**	**42,230**	**239,041**	**546,449**	**31,163**	**551,412**	**2,917**	**4,963**
No business receipts reported	*120	–	–	*74	–	*– 361	–	–	*120	*361
Under $2,500	7,391	6,457	–	725	*8	14	5,258	2,699	2,133	2,685
$2,500 under $5,000	4,068	14,627	*4	630	*129	8,309	3,638	8,596	*430	*287
$5,000 under $10,000	2,033	14,409	–	1,480	*6	7,322	1,942	8,142	*91	*820
$10,000 under $25,000	4,847	73,235	–	2,576	*420	47,157	4,811	47,221	*36	*64
$25,000 under $50,000	6,921	238,042	*3,258	9,592	28,053	120,535	6,814	121,281	*107	*746
$50,000 under $100,000	6,000	409,583	*6,049	12,309	72,803	196,887	6,000	196,887	–	–
$100,000 under $200,000	2,185	290,146	*2,872	8,982	83,422	121,610	2,185	121,610	–	–
$200,000 under $500,000	500	146,495	*3,290	5,744	51,286	39,365	500	39,365	–	–
$500,000 under $1,000,000	**15	**17,384	**3,357	**119	**2,913	**5,611	**15	**5,611	–	–
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	–	–
$2,000,000 under $5,000,000	–	–	–	–	–	–	–	–	–	–
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	–	–
$10,000,000 or more	–	–	–	–	–	–	–	–	–	–

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other accounting, auditing, and bookkeeping services										
Total	**142,362**	**1,389,972**	**45,488**	**55,824**	**214,412**	**634,540**	**127,546**	**650,945**	**14,793**	**16,405**
No business receipts reported	*1,443	-	-	*66	*1	*- 310	-	-	*1,443	*310
Under $2,500	71,480	75,166	*203	4,907	*120	31,009	59,932	40,895	11,548	9,886
$2,500 under $5,000	25,157	88,213	*939	2,943	*1,146	50,754	24,393	51,847	*764	*1,092
$5,000 under $10,000	13,540	98,210	*771	3,277	2,115	61,184	13,226	61,452	*314	*267
$10,000 under $25,000	15,935	256,429	7,766	11,138	17,023	135,452	15,452	137,734	*460	*2,282
$25,000 under $50,000	8,203	294,296	*6,100	8,691	38,729	152,700	8,203	152,700	-	-
$50,000 under $100,000	5,240	359,798	*11,695	16,404	89,060	132,170	4,982	133,022	*258	*852
$100,000 under $200,000	1,211	160,276	*11,756	3,967	45,990	54,143	1,208	55,156	**3	*1,013
$200,000 under $500,000	*116	*25,584	*5,941	*2,149	*8,150	*10,154	*114	*10,854	**3	**702
$500,000 under $1,000,000	**37	**31,999	**317	**2,283	**12,080	**7,284	**36	**7,286	**	**
$1,000,000 under $2,000,000	-	-	-	-	-	-	-	-	-	-
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-
Other services										
Total	**287,258**	**3,415,299**	**699,402**	**143,345**	**272,963**	**1,124,783**	**194,631**	**1,361,431**	**92,385**	**236,649**
No business receipts reported	9,773	-	414	4,805	363	- 29,348	-	-	9,773	29,348
Under $2,500	132,396	136,474	13,221	23,742	2,371	- 74,874	70,310	45,084	61,867	119,958
$2,500 under $5,000	42,449	150,832	15,966	8,716	2,753	39,026	32,398	63,104	10,033	24,078
$5,000 under $10,000	36,062	260,229	21,562	11,899	3,990	112,051	32,255	128,100	3,803	16,049
$10,000 under $25,000	36,960	582,147	61,431	27,060	10,515	257,485	32,189	281,054	4,770	23,569
$25,000 under $50,000	16,741	562,291	73,278	12,967	15,642	281,737	15,601	295,846	1,140	14,109
$50,000 under $100,000	8,913	636,523	117,495	29,981	77,560	232,507	7,967	236,707	946	4,200
$100,000 under $200,000	2,336	337,347	57,357	12,288	57,574	117,797	2,311	118,172	*25	*375
$200,000 under $500,000	1,300	344,727	125,571	5,294	67,501	99,580	1,293	100,709	*7	*1,129
$500,000 under $1,000,000	222	142,023	45,339	3,180	25,517	36,583	218	37,162	*4	*579
$1,000,000 under $2,000,000	66	96,397	*51,801	2,781	5,501	19,865	58	21,259	*8	*1,394
$2,000,000 under $5,000,000	*31	*103,295	*87,702	*539	*3,517	*5,342	*23	*7,161	**9	**1,861
$5,000,000 under $10,000,000	**9	**63,014	**28,264	**92	**157	**27,031	*8	*27,073	-	-
$10,000,000 or more	**	**	**	**	**	**	-	-	**	**
Nature of Business Not Allocable										
Total	**55,033**	**1,112,087**	**429,854**	**43,552**	**82,058**	**248,246**	**42,216**	**286,649**	**11,939**	**38,404**
No business receipts reported	2,465	-	*46	*970	*261	- 6,981	-	-	2,465	6,981
Under $2,500	20,728	23,292	1,909	3,266	*148	4,264	14,686	12,018	5,517	7,755
$2,500 under $5,000	8,714	31,715	6,262	2,597	*669	6,243	6,931	10,580	1,431	4,337
$5,000 under $10,000	5,605	41,988	1,332	1,517	*196	21,231	4,924	27,323	681	6,092
$10,000 under $25,000	8,140	124,126	*9,725	5,353	*3,217	56,322	7,150	58,698	*989	*2,376
$25,000 under $50,000	4,736	148,586	30,739	3,776	6,283	55,181	4,017	56,358	*719	*1,178
$50,000 under $100,000	2,441	197,879	51,300	5,724	29,810	46,356	2,324	49,048	**119	**2,805
$100,000 under $200,000	1,601	211,768	*88,884	15,146	*8,400	43,483	1,599	43,596	**	**
$200,000 under $500,000	510	157,902	*107,876	*2,268	*26,529	17,720	*496	*18,189	*14	*469
$500,000 under $1,000,000	*23	*21,575	*10,499	*1,689	*1,955	*4,086	*23	*4,086	-	-
$1,000,000 under $2,000,000	65	103,372	*84,418	520	*2,767	4,146	**66	**6,754	**4	**6,412
$2,000,000 under $5,000,000	**5	**49,884	**36,864	**727	**1,822	**- 3,805	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	-	-	**	**
$10,000,000 or more	**	**	**	**	**	**	-	-	**	**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 4. — Sole Proprietorship Businesses: Business Receipts, Payroll, Net Income by State

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

State	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Net Income	
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	**12,329,982**	**487,807,384**	**3,815,401**	**42,366,149**	**7,796,615**	**24,170,602**	**60,758,789**	**8,330,818**	**80,277,325**
Alabama	177,260	7,632,753	62,708	660,561	120,016	353,855	569,824	104,427	906,235
Alaska	36,043	1,258,031	7,431	167,063	25,268	114,472	154,225	20,584	239,114
Arizona	136,488	5,439,515	37,328	599,594	78,532	286,694	535,052	88,273	844,487
Arkansas	163,520	5,688,443	57,566	422,131	110,650	347,621	621,052	103,360	893,758
California	1,330,687	58,231,116	325,342	6,625,823	765,389	2,047,696	7,471,077	858,153	9,956,678
Colorado	211,091	7,919,041	63,937	752,969	131,982	433,124	790,130	135,611	1,224,388
Connecticut	118,937	4,731,716	32,548	470,040	72,511	127,068	905,354	90,005	1,025,844
Delaware	22,789	834,388	7,379	81,092	14,879	46,519	114,358	15,227	144,333
District of Columbia	22,199	479,022	3,707	44,661	9,261	15,381	124,885	14,863	156,877
Florida	455,495	16,616,051	112,106	1,651,697	253,109	686,024	2,460,664	317,613	3,126,976
Georgia	234,740	9,841,831	74,544	903,354	145,803	476,761	943,280	159,529	1,424,424
Hawaii	53,124	1,270,822	6,843	135,905	24,831	40,375	260,388	36,818	305,357
Idaho	87,955	3,399,541	30,835	296,265	58,756	234,034	256,393	52,445	465,036
Illinois	595,181	25,701,796	175,748	1,830,646	385,144	1,426,758	3,791,510	427,915	4,556,788
Indiana	340,579	11,829,510	95,708	922,764	224,087	702,823	1,535,558	233,866	2,058,676
Iowa	343,003	17,056,505	160,731	733,171	255,687	1,173,429	1,952,037	248,015	2,472,915
Kansas	252,610	11,094,993	97,306	635,919	165,895	722,729	1,226,704	178,493	1,584,503
Kentucky	264,022	7,787,047	122,818	648,484	183,398	505,267	595,157	171,342	1,011,884
Louisiana	176,113	8,745,389	54,498	776,255	113,531	392,726	1,031,963	124,255	1,329,935
Maine	63,398	2,196,881	19,001	203,983	44,031	95,868	256,091	44,223	327,270
Maryland	179,893	5,523,803	44,919	494,848	103,644	225,141	904,182	121,239	1,165,687
Massachusetts	222,710	8,029,300	54,444	783,809	127,559	234,454	1,518,808	167,108	1,667,465
Michigan	391,562	14,576,572	110,707	1,398,430	253,079	722,638	1,904,486	258,426	2,420,637
Minnesota	335,056	12,595,872	126,265	750,659	223,165	920,790	1,320,861	234,347	1,783,631
Mississippi	119,857	5,645,234	43,231	488,758	73,543	270,888	479,821	76,870	702,520
Missouri	400,766	12,860,026	117,360	895,803	276,675	703,009	1,488,332	256,105	2,058,626
Montana	83,415	3,184,408	26,469	224,451	55,693	238,264	283,251	52,311	448,283
Nebraska	189,760	9,195,418	89,118	437,664	136,073	667,505	1,031,351	133,032	1,361,895
Nevada	43,481	1,952,836	10,299	232,949	25,785	87,117	186,787	24,455	309,217
New Hampshire	44,872	1,641,661	12,637	147,438	28,536	60,273	257,007	32,865	296,899
New Jersey	234,840	8,841,177	53,575	710,712	142,456	286,319	1,866,818	178,827	2,078,799
New Mexico	75,990	3,153,447	25,405	295,875	52,430	162,977	226,730	45,577	408,448
New York	609,211	20,800,455	133,039	1,756,597	340,108	718,737	3,923,491	443,361	4,505,426
North Carolina	300,240	10,549,869	114,138	1,034,379	190,728	479,441	1,207,765	224,335	1,540,594
North Dakota	93,715	3,799,806	38,986	209,761	73,408	428,044	394,521	68,326	591,027
Ohio	494,695	18,010,802	142,805	1,642,878	305,290	821,574	2,570,459	345,831	3,145,438
Oklahoma	260,076	10,926,347	80,185	629,120	170,162	564,589	856,969	158,645	1,486,039
Oregon	191,447	7,357,937	60,893	725,566	127,873	327,075	881,579	123,618	1,160,415
Pennsylvania	462,965	22,704,281	140,693	2,050,321	308,502	896,605	3,030,346	330,046	3,559,994
Rhode Island	30,796	1,162,771	7,112	102,493	18,250	28,582	223,758	24,875	239,629
South Carolina	125,590	4,829,139	33,279	396,466	80,399	206,789	504,214	81,124	630,756
South Dakota	98,763	4,785,375	45,709	229,678	74,833	362,302	373,110	67,684	576,594
Tennessee	285,163	10,280,852	113,695	914,088	175,715	466,630	1,088,993	182,978	1,492,064
Texas	952,630	41,133,468	309,075	3,657,321	624,755	2,126,678	3,840,739	603,803	6,268,566
Utah	86,448	2,819,180	24,523	272,010	50,317	144,965	332,286	57,180	457,490
Vermont	31,873	1,321,263	10,924	117,157	21,781	66,470	138,430	21,506	169,308
Virginia	252,008	7,838,391	86,221	756,232	141,249	350,115	983,640	164,007	1,301,368
Washington	238,082	8,978,678	68,886	991,321	143,867	385,958	1,364,565	152,977	1,823,276
West Virginia	67,273	2,779,382	22,480	300,009	40,950	115,298	360,574	47,483	438,602
Wisconsin	293,208	10,630,099	103,607	828,469	196,611	734,885	1,442,508	196,071	1,806,236
Wyoming	40,547	1,789,495	13,146	173,585	28,154	127,858	150,972	25,963	270,778
APO/FPO[1]	*1,336	*12,051	*152	*71	*615	*1,581	*1,269	*668	*2,180
Puerto Rico	*5	*4,524	*5	*24	*5	*7	*355	*5	*355
U.S. citizens abroad[2]	6,475	339,074	3,335	154,832	1,645	5,820	24,107	4,153	53,603

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.— Receipts and Net Income, by Sex of Proprietor and Industry

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	**12,329,982**	**487,807,384**	**60,758,789**	**9,058,383**	**439,846,120**	**54,472,317**	**2,609,896**	**37,666,976**	**6,518,907**	**661,703**	**10,294,289**	**—232,435**
All nonfarm industries	**9,343,603**	**395,669,594**	**56,528,403**	**6,749,382**	**355,522,326**	**50,751,700**	**2,341,397**	**34,131,473**	**5,794,354**	**252,824**	**6,015,795**	**—17,651**
Agriculture, forestry, and fishing	**3,262,599**	**98,568,112**	**5,225,460**	**2,547,245**	**90,479,285**	**4,740,837**	**294,576**	**3,750,868**	**727,160**	**420,778**	**4,337,960**	**—242,538**
Farms, total	2,986,379	92,137,790	4,230,385	2,309,001	84,323,794	3,720,617	268,499	3,535,503	724,552	408,879	4,278,493	—214,784
Field crop	1,337,958	36,924,075	4,674,401	983,740	32,765,673	3,554,268	155,717	1,833,680	680,018	198,501	2,324,722	440,114
Vegetable and melon	45,617	2,158,362	6,589	38,149	2,013,549	—8,335	3,976	10,204	2,048	3,492	134,609	12,875
Fruit and tree nut	79,654	2,405,065	179,922	69,089	2,180,474	171,716	2,705	100,248	32,681	7,860	124,343	—24,475
Horticultural specialty	15,060	301,639	—6,880	10,158	239,098	—8,212	2,067	29,261	—639	2,835	33,279	1,972
Beef cattle feedlots	2,850	1,028,466	—9,321	2,012	922,132	—7,358	*400	*61,884	*9,384	438	44,450	—11,347
Beef cattle, except feedlots	661,086	23,595,014	—587,854	537,460	22,218,781	—222,152	37,846	453,092	—47,086	85,780	923,141	—318,617
Hogs, sheep, and goats	241,994	6,841,245	—223,530	203,114	6,371,437	—170,228	10,239	277,360	17,605	28,641	192,448	—70,907
Dairy farms	174,331	11,342,153	1,077,772	162,771	10,906,122	1,053,193	5,716	266,450	8,274	5,844	169,581	16,305
Poultry and eggs	42,895	1,935,831	92,689	30,704	1,677,183	63,456	7,801	167,141	44,147	4,390	91,507	—14,914
General livestock, except animal specialty	79,924	4,166,480	—231,593	65,850	3,865,841	—175,521	2,888	161,124	—12,115	11,186	139,515	—43,956
Animal specialty	93,486	593,257	—377,816	65,246	507,170	—253,985	13,115	45,773	—50,679	15,125	40,314	—73,151
Farms not allocable	211,524	846,202	—363,994	140,708	656,332	—276,226	26,029	129,286	40,914	44,787	60,584	—128,682
Agricultural services	199,260	4,763,859	642,875	167,175	4,572,710	685,688	23,648	158,048	—11,823	8,437	33,101	—30,989
Veterinary services	16,151	1,086,731	312,032	15,397	1,075,591	312,379	*734	*9,663	*—945	*20	*1,477	*599
Livestock breeding	10,159	98,618	—22,272	8,074	94,660	—10,010	965	*2,904	—5,317	1,120	1,053	—6,944
Animal services, except livestock breeding and veterinary	52,538	637,764	—74,521	30,318	516,353	—39,719	17,021	102,673	—12,282	5,199	18,737	—22,521
Landscape and horticultural services	84,092	1,665,935	325,530	79,567	1,643,178	326,650	2,978	12,486	—917	1,547	10,271	—203
Other agricultural services	36,320	1,274,811	102,106	33,819	1,242,927	96,388	*1,950	*30,322	*7,638	*551	*1,563	*—1,920
Forestry	11,823	185,170	16,488	9,382	168,554	12,685	60	*2,333	—798	2,381	*14,283	4,601
Fishing, hunting, and trapping	65,137	1,481,294	335,711	61,687	1,414,227	321,847	2,369	54,984	15,229	1,081	12,083	—1,366
Mining	**97,488**	**6,084,218**	**90,450**	**78,775**	**5,451,949**	**69,182**	**10,996**	**453,767**	**60,162**	**7,717**	**178,502**	**—38,894**
Metal mining	4,702	27,750	—83,602	4,422	23,192	—82,045	*120	*10	*—690	160	*4,549	—867
Coal mining	3,922	468,383	—30,142	3,732	457,136	—29,164	131	*215	—340	*59	*11,032	*—638
Oil and gas extraction	85,735	5,319,929	218,532	68,395	4,714,804	191,052	10,196	446,273	60,690	7,144	158,851	—33,209
Nonmetallic minerals, except fuels	3,129	268,157	—14,338	2,226	256,817	—10,660	549	7,270	502	*354	*4,070	*—4,179
Construction	**1,097,417**	**50,942,938**	**7,947,840**	**1,066,366**	**49,731,731**	**7,848,499**	**21,179**	**810,184**	**64,642**	**9,872**	**401,024**	**34,699**
General building contractors and operative builders	233,779	19,351,815	1,964,180	228,161	18,928,922	1,949,335	3,494	324,304	13,592	2,124	98,589	1,253
General building contractors	230,423	18,550,700	1,918,625	224,843	18,132,900	1,904,344	**	**	**	**	**	**
Operative builders	3,356	801,115	45,554	3,318	796,022	44,991	**	**	**	**	**	**
Heavy construction contractors	27,723	1,757,002	179,857	25,895	1,668,301	173,505	*767	*31,494	*5,441	*1,061	*57,206	*911
Highway and street construction	8,320	746,521	28,783	8,289	745,270	28,770	*31	*1,251	*14	—	—	—
Heavy construction, except highway	19,403	1,010,481	151,073	17,606	923,032	144,735	*736	*30,243	*5,427	*1,061	*57,206	*911
Special trade contractors	787,396	28,185,647	5,530,334	765,143	27,493,651	5,454,638	15,641	450,403	43,186	6,612	241,594	32,511
Plumbing, heating, and air conditioning	74,984	4,686,585	616,109	72,850	4,488,431	606,082	*626	*112,944	*4,551	*1,508	*85,210	*5,476
Painting, paper hanging, and decorating	119,536	2,794,157	710,890	109,770	2,657,471	696,607	8,751	131,410	13,779	*1,015	*5,276	*503
Electrical work	55,313	2,548,270	425,189	54,543	2,527,607	415,918	*157	*5,141	*3,393	*613	*15,522	*5,878
Masonry, stonework, tile setting, and plastering	91,803	4,171,934	841,443	90,367	4,141,358	830,242	*1,034	*26,432	*10,482	*402	*4,143	*719
Carpentering and flooring	239,736	4,662,074	1,403,776	237,356	4,608,106	1,380,167	*751	*21,011	*926	*1,629	*32,958	*22,683
Roofing and sheet metal work	42,743	1,786,865	343,421	41,937	1,713,339	344,001	*642	*52,005	*—587	*164	*21,520	*8
Concrete work	22,327	1,361,767	184,901	22,069	1,337,591	185,003	*236	*269	*—232	*22	*23,907	*130
Water well drilling	7,133	353,509	64,894	7,102	350,946	64,825	*31	*2,563	*69	—	—	—
Miscellaneous special trade contractors	133,821	5,820,488	939,712	129,149	5,668,802	931,792	3,413	98,627	10,805	1,259	53,058	—2,886
Contractors not allocable	48,519	1,648,474	273,470	47,167	1,640,857	271,022	*1,277	*3,983	*2,424	*75	*3,635	*24
Manufacturing	**235,526**	**12,928,527**	**1,512,431**	**200,376**	**12,020,527**	**1,435,008**	**30,177**	**775,762**	**80,343**	**4,973**	**132,238**	**—2,921**
Food and kindred products	4,303	1,074,563	45,394	3,546	965,268	40,649	*406	*96,060	*5,785	351	13,235	—1,040
Textile mill products	2,274	129,509	29	1,296	118,977	—282	*958	*10,531	*654	**	**	**
Apparel and other textile products	10,413	580,550	59,686	4,889	409,718	40,919	5,524	170,831	18,767	—	—	—
Lumber and wood products, except furniture	66,559	3,611,004	381,102	64,157	3,535,391	370,230	1,978	58,917	12,921	424	16,696	—2,049
Furniture and fixtures	5,896	355,561	44,553	5,195	329,534	42,136	*357	*25,731	*4,371	*344	*297	*—1,954
Printing, publishing, and allied industries	53,484	2,806,322	357,997	43,899	2,507,016	322,609	7,805	253,821	31,767	1,780	45,484	3,622
Chemicals and allied products	1,344	184,887	14,616	1,334	169,444	17,303	**	**	**	**	**	**
Leather and leather products	*455	*7,891	*236	*335	*7,666	*111	**	**	**	—	—	—
Stone, clay, and glass products	15,059	479,930	17,097	7,798	428,943	19,757	6,883	46,704	—3,656	*378	*4,283	*995
Primary metal industries	1,405	138,747	29,036	1,405	138,747	29,036	—	—	—	—	—	—

Footnotes at end of table.

Table 5.—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Fabricated metal products	8,744	546,562	87,328	8,329	510,854	85,722	*398	*16,997	*1,017	*17	*18,712	*589
Machinery, except electrical	21,999	1,437,846	290,852	21,577	1,430,026	288,896	*392	*7,752	*1,964	*30	*68	*—8
Electrical and electronic equipment	6,319	301,384	18,879	5,827	299,106	19,038	*492	*2,278	*—159	—	—	—
Transportation equipment	2,939	218,586	—4,623	2,771	215,640	—3,528	*168	*2,946	*—1,095	—	—	—
Other manufacturing industries	31,119	925,986	155,945	25,426	825,153	147,404	4,410	82,592	8,227	1,283	18,241	314
Manufacturing not allocable	3,214	129,200	14,304	2,592	129,044	15,007	*285	*156	*—324	*337	—	*—379
Transportation, communication, electric, gas, and sanitary services	**415,472**	**18,069,893**	**1,956,999**	**379,899**	**17,073,360**	**1,923,078**	**26,393**	**728,312**	**39,970**	**9,180**	**268,221**	**—6,048**
Local and interurban passenger transit	50,892	941,666	176,324	44,083	841,391	166,045	5,021	96,563	9,300	*1,788	*3,712	*979
Taxicabs	36,807	460,699	107,250	33,503	395,626	101,287	1,886	64,201	5,943	*1,418	*872	*20
Other passenger transportation	14,085	480,967	69,074	10,580	445,765	64,758	3,135	32,362	3,357	*370	*2,840	*958
Trucking and warehousing	292,338	14,253,843	1,605,174	278,226	13,860,729	1,584,522	9,512	212,503	23,480	4,600	180,612	—2,828
Trucking, local and long distance	290,321	14,031,550	1,590,121	276,719	13,648,845	1,568,956	9,305	202,129	23,956	4,297	180,575	—2,791
Public warehousing and trucking terminals	2,017	222,293	15,052	1,507	211,884	15,566	*207	*10,373	*—476	*303	*36	*—38
Water transportation	8,572	262,575	20,277	8,184	252,538	25,980	*99	*2,252	*—4,932	289	7,786	—771
Air transportation	7,676	204,225	—15,645	7,583	200,605	—15,320	*4	*869	*119	*89	*2,752	*—443
Transportation services	21,886	1,395,825	47,747	11,976	940,259	43,764	9,228	386,757	4,702	*682	*68,809	*—719
Passenger transportation arrangement	15,581	994,672	20,188	6,095	594,577	17,106	8,833	331,593	3,786	*653	*68,502	*—704
Freight transportation arrangement	1,387	95,209	13,157	**	**	**	**	**	**	—	—	—
Other transportation services	4,918	305,945	14,402	**	**	**	**	**	**	*29	*307	*—15
Communication	5,159	174,076	12,368	4,375	163,233	10,058	**	**	**	**	**	**
Electric, gas, and water services	1,764	191,203	12,205	987	176,026	7,793	**	**	**	**	**	**
Sanitary services	27,185	646,480	98,549	24,485	638,579	100,236	*1,005	*6,154	*840	*1,695	*1,746	*—2,527
Wholesale and retail trade	**2,454,720**	**195,654,840**	**11,173,789**	**1,591,937**	**174,966,508**	**10,550,943**	**753,359**	**17,293,549**	**679,447**	**109,424**	**3,394,783**	**—56,601**
Wholesale trade	314,727	43,800,602	3,194,048	277,356	41,831,187	3,094,980	31,671	1,480,346	94,367	5,700	489,069	4,701
Motor vehicles and automotive equipment	12,962	2,426,756	165,463	11,837	2,291,911	154,959	937	68,329	6,889	*188	*66,516	*3,615
Lumber and construction materials	6,886	1,043,018	77,913	6,535	948,696	71,198	*329	*93,332	*6,621	*22	*989	*94
Electrical goods	11,316	898,875	118,528	10,361	865,227	116,743	*880	*33,600	*1,841	*75	*48	*—56
Hardware, plumbing, and heating equipment	9,097	893,374	114,379	8,400	887,050	115,148	*352	*1,224	*—180	*345	*5,099	*—589
Farm machinery and equipment	7,822	2,337,563	94,629	7,282	2,263,870	94,614	*478	*60,881	*662	*62	*12,811	*—648
Other machinery, equipment, and supplies	27,669	2,801,409	306,856	26,351	2,688,504	295,309	1,216	88,776	11,411	*102	*24,130	*135
Other durable goods	55,920	4,886,861	552,287	45,547	4,624,789	538,909	8,652	188,892	7,845	1,721	73,180	5,533
Drugs, chemicals, and allied products	10,453	699,963	83,925	8,619	651,252	80,556	1,112	19,947	2,861	722	28,765	508
Apparel, piece goods, and notions	13,968	628,707	141,351	10,836	572,266	137,053	3,101	56,038	4,683	**	**	**
Groceries and related products	37,055	7,258,230	371,198	33,498	6,924,016	361,469	2,149	280,167	9,296	*1,408	*54,046	*433
Farm-product raw materials	10,840	7,478,065	84,959	10,444	7,282,474	84,048	**	**	**	309	128,337	—66
Alcoholic beverages	1,516	651,667	30,660	1,394	567,902	26,123	**	**	**	**	**	**
Other nondurable goods	54,911	9,537,110	454,045	48,153	9,090,021	430,861	6,455	370,140	25,081	303	76,949	—1,896
Wholesalers not allocable	54,312	2,259,003	597,857	48,099	2,173,209	587,991	5,802	71,469	11,228	411	14,325	—1,362
Retail trade	1,985,755	146,100,911	7,341,923	1,196,892	127,966,010	6,868,617	691,214	15,441,515	547,604	97,649	2,693,386	—74,298
Building materials, paint, hardware, garden supply, and mobile home dealers	67,350	7,091,833	469,085	56,887	6,620,478	457,575	9,070	373,095	9,575	1,393	98,259	1,935
Lumber and other building materials dealers	12,524	2,048,862	128,277	11,941	2,027,698	131,278	*249	*17,496	*—1,501	*334	*3,668	*—1,499
Paint, glass, and wallpaper stores	8,879	773,093	62,328	6,537	653,268	49,293	1,978	104,597	8,638	*364	*15,229	*4,398
Hardware stores	17,704	2,102,075	164,441	16,242	1,997,270	163,205	1,098	103,311	1,259	*364	*1,494	*—24
Retail nurseries and garden supply stores	21,765	1,102,750	68,156	16,391	938,533	67,902	5,082	121,791	—17	*292	*42,426	*271
Mobile home dealers	6,478	1,065,052	45,883	5,776	1,003,709	45,898	*663	*25,900	*1,196	*39	*35,442	*—1,211
General merchandise stores	28,303	3,656,999	178,526	21,379	3,018,505	156,227	6,596	571,224	21,131	328	67,270	1,167
Variety stores	5,262	524,023	43,331	3,956	457,776	38,515	1,275	62,802	4,518	*31	*3,445	*298
Other general merchandise stores	23,041	3,132,976	135,194	17,423	2,560,729	117,713	5,321	508,422	16,613	297	63,826	869
Food stores	173,284	27,096,966	1,011,956	132,049	24,086,772	932,575	37,619	2,465,203	70,474	3,616	544,992	8,907
Grocery stores	111,649	22,170,113	706,472	86,434	19,609,852	644,098	22,594	2,046,791	45,164	2,621	513,470	17,210
Meat and fish markets, including freezer provisioners	13,417	1,543,149	65,219	12,382	1,477,513	67,920	*691	*46,554	*—275	*344	*19,082	*—2,425
Fruit stores and vegetable markets	10,324	711,377	37,839	7,390	618,105	33,925	2,856	92,514	3,653	*78	*758	*260
Candy, nut, and confectionery stores	5,873	297,965	14,054	3,421	257,591	18,408	2,150	37,887	1,514	*302	*2,486	*—5,868
Dairy products stores	6,054	697,642	35,885	5,563	648,046	32,830	*469	*42,600	*2,822	*22	*6,995	*233
Retail bakeries	16,496	963,627	100,458	9,991	833,181	86,572	6,256	128,245	14,390	*249	*2,200	*—504
Miscellaneous food stores	9,471	713,095	52,028	6,868	642,483	48,822	2,603	70,612	3,206	—	—	—
Automotive dealers and service stations	219,067	48,886,939	1,935,242	204,075	47,331,761	1,896,616	9,897	1,134,620	33,750	5,095	420,558	4,876
Motor vehicle dealers - new car dealers (franchised)	5,449	3,268,869	35,272	5,159	3,212,811	36,787	*282	*38,617	*—1,284	*8	*17,441	*—230
Motor vehicle dealers - used cars only	42,493	5,549,975	119,968	39,896	5,421,410	129,412	1,290	83,427	—3,494	1,307	45,138	—5,950
Auto and home supply stores	31,210	3,490,307	225,961	28,227	3,261,495	211,815	2,476	158,660	16,148	507	*70,153	—2,003
Gasoline service stations	121,076	34,381,127	1,513,286	114,214	33,295,892	1,478,499	4,377	811,270	21,600	2,485	273,966	13,186
Boat dealers	5,933	573,042	7,905	5,023	545,239	7,832	*566	*26,818	*178	*344	*986	*—105
Recreational vehicles	3,515	434,623	—955	2,639	417,474	—1,623	**	**	**	**	**	**
Motorcycle dealers	3,073	558,029	17,153	2,660	546,594	17,124	**	**	**	**	**	**
Miscellaneous aircraft and automotive dealers	6,318	630,967	16,652	6,257	630,846	16,768	—	—	—	**	**	**

Footnotes at end of table.

Table 5.—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Apparel and accessory stores	71,199	4,652,161	349,570	34,294	2,995,936	285,593	35,295	1,565,060	48,985	1,610	91,164	14,993
Men's and boys' clothing and furnishings stores	3,844	443,410	64,717	3,186	410,346	57,474	*635	*32,368	*7,257	*23	*696	*—15
Women's ready-to-wear stores	16,283	1,080,323	43,013	3,693	347,110	20,786	12,506	709,596	19,340	*84	*23,617	*2,887
Women's accessary and specialty stores	6,635	213,294	10,683	*1,020	*43,985	*408	5,243	134,342	6,587	*372	*34,967	*3,688
Children's and infant wear stores	4,489	322,567	18,840	1,708	126,814	9,863	2,781	195,753	8,977	—	—	—
Family clothing stores	13,689	855,366	27,797	7,122	635,239	35,055	5,971	214,445	—5,102	*596	*5,682	*—2,156
Shoe stores	9,449	947,172	95,163	8,350	859,542	91,742	*1,059	*87,421	*3,535	*40	*209	*—114
Furriers and fur shops	*1,074	*91,652	*16,712	*989	*84,177	*19,858	*76	*7,352	*—3,171	*9	*123	*25
Apparel and accessory stores, not elsewhere classified	15,736	698,376	72,645	8,226	488,723	50,406	7,024	183,783	11,561	*486	*25,871	*10,678
Furniture and home furnishings stores	109,838	7,393,256	500,381	80,597	6,484,722	485,234	25,270	765,272	26,315	3,971	143,262	—11,168
Furniture stores	24,736	2,054,253	197,744	20,201	1,828,458	191,085	3,448	181,238	11,145	*1,087	*44,557	*—4,486
Floor covering stores	12,420	1,142,744	76,555	10,543	957,034	76,037	1,491	161,623	1,449	*386	*24,087	*—930
Drapery, curtain and upholstery stores	9,747	311,202	41,471	3,505	225,158	35,087	6,039	84,728	6,072	*203	*1,316	*312
Home furnishings and equipment stores, except appliances	18,103	553,866	41,511	7,059	443,360	43,005	10,009	96,237	—845	*1,035	*14,270	*—649
Household appliance stores	13,565	1,537,086	77,478	12,639	1,449,166	77,995	*368	*62,522	*1,109	*558	*25,398	*—1,625
Radio and television stores	18,286	955,419	24,109	16,331	826,138	24,388	*1,363	*100,354	*2,681	*592	*28,927	*—2,960
Music stores	12,981	838,686	41,513	10,319	755,409	37,637	2,552	78,570	4,704	*110	*4,707	*—829
Eating and drinking places	241,882	18,024,491	1,016,699	170,323	13,977,529	804,335	61,502	3,484,843	209,826	10,057	562,119	2,537
Eating places	173,660	13,911,924	808,125	125,663	11,086,402	629,534	40,938	2,466,392	172,407	7,059	359,130	6,185
Drinking places	68,222	4,112,566	208,574	44,660	2,891,127	174,802	20,564	1,018,451	37,419	2,998	202,988	—3,647
Miscellaneous retail stores	1,041,012	28,106,378	1,757,265	473,495	22,398,332	1,724,516	498,570	5,000,721	124,715	68,947	707,325	—91,966
Drug stores and proprietory stores	17,838	2,875,444	257,710	17,109	2,809,692	256,905	*657	*43,688	*—74	*72	*22,064	*878
Liquor stores	25,695	4,753,828	208,507	20,147	3,999,172	180,573	4,667	618,835	25,077	*881	*135,821	*2,856
Used merchandise stores	76,487	1,976,438	126,439	42,135	1,556,827	149,198	27,997	356,253	—15,469	6,355	63,359	—7,291
Sporting goods and bicycle shops	43,771	2,167,830	167,944	37,304	1,912,840	161,694	5,353	190,176	9,747	1,114	64,814	—3,496
Book stores	14,168	933,412	30,802	9,964	649,887	15,827	3,721	230,866	15,119	*483	*52,659	*—144
Stationery stores	5,000	462,877	41,544	3,194	384,947	34,231	1,644	74,395	6,764	*162	*3,536	*549
Jewelry stores	31,674	1,723,674	240,808	19,506	1,435,747	222,133	11,596	284,211	18,399	572	3,715	277
Hobby, toy, and game shops	14,792	259,289	—551	5,554	197,827	1,526	8,609	58,629	—1,681	*629	*2,833	*—396
Camera and photographic supply stores	803	70,687	1,123	781	69,862	1,068	*22	*826	*55	—	—	—
Gift, novelty, and souvenir shops	39,210	1,255,248	74,391	16,418	846,865	67,990	21,578	401,976	8,203	1,214	6,406	—1,802
Luggage and leather goods stores	2,526	119,322	20,885	2,157	116,770	20,954	*212	*511	*—75	*157	*2,041	*6
Sewing, needlework, and piece goods stores	14,909	399,400	12,339	2,480	172,141	18,897	12,261	226,680	—5,542	*168	*578	*—1,015
Mail order houses	16,191	435,687	59,782	10,532	408,553	58,289	5,145	26,223	1,617	*514	*911	*—124
Merchandising machine operators	20,242	707,571	39,917	16,028	685,383	47,063	2,113	4,894	—1,807	2,101	17,294	—5,339
Direct selling organizations	599,008	3,625,387	107,180	191,982	1,948,742	121,772	355,114	1,481,402	46,894	51,912	195,243	—61,486
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	7,063	194,691	14,154	6,613	193,649	14,472	*409	*897	*—283	*41	*145	*—35
Fuel oil dealers	3,294	843,962	41,999	3,151	808,904	41,095	*134	*31,021	*681	*9	*4,037	*224
Liquified petroleum gas (bottled) dealers	1,212	119,556	10,713	1,200	110,502	9,835	—	—	—	*12	*9,055	*877
Florists	33,344	1,464,117	65,978	16,208	1,005,481	65,775	16,070	396,593	—3,073	*1,066	*62,042	*3,275
Cigar stores and stands	4,270	470,991	2,090	3,937	325,520	—613	*333	*145,471	*2,703	—	—	—
News dealers and newstands	7,143	497,075	37,176	6,216	416,002	34,423	*927	*81,073	*2,753	—	—	—
Other miscellaneous retail stores	62,372	2,749,891	196,337	40,879	2,343,016	201,410	20,008	346,103	14,707	1,485	60,772	—19,780
Retail trade not allocable	33,820	1,191,888	123,200	23,793	1,051,974	125,947	7,395	81,477	2,833	2,632	58,437	—5,580
Wholesale and retail trade not allocable	154,238	5,753,327	637,818	117,689	5,169,311	587,345	30,474	371,688	37,477	6,075	212,328	12,995
Finance, insurance, and real estate	**1,057,726**	**21,156,800**	**7,072,331**	**678,805**	**17,165,920**	**5,338,941**	**345,990**	**3,636,269**	**1,709,499**	**32,931**	**354,611**	**23,891**
Finance	34,710	2,030,305	333,751	30,087	1,917,481	312,233	4,204	51,940	20,203	419	60,884	1,315
Banking and miscellaneous finance	2,823	194,098	32,741	2,631	191,868	32,312	*177	*2,082	*357	*15	*148	*72
Credit agencies other than banks	4,356	131,493	34,082	3,699	113,034	18,422	*606	*16,526	*14,652	*51	*1,933	*1,008
Security and commodity brokers and services	27,531	1,704,714	266,927	23,757	1,612,579	261,498	3,421	33,332	5,194	353	58,803	235
Security brokers and dealers, except underwriting syndicates	15,155	774,510	169,430	13,335	748,625	157,043	1,625	18,708	10,286	*195	*7,177	*2,101
Commodity contracts brokers, exchanges, and services	12,376	930,203	97,497	10,422	863,954	104,455	1,796	14,624	—5,092	158	*51,626	—1,865
Insurance agents, brokers, and service	217,533	5,800,652	2,416,684	191,312	5,475,797	2,293,272	24,191	298,987	111,343	2,030	25,869	12,069
Real estate	805,483	13,325,842	4,321,897	457,406	9,772,642	2,733,437	317,595	3,285,342	1,577,953	30,482	267,858	10,507
Operators and lessors of buildings	25,032	1,065,566	—27,991	17,146	924,412	—22,113	4,688	74,287	6,046	3,198	66,867	—11,924
Lessors, other than buildings	53,283	226,656	—23,290	29,373	167,798	—24,372	6,782	19,309	—2,155	17,128	39,549	3,238
Real estate agents, brokers, and managers	702,275	10,799,435	4,186,304	389,064	7,516,632	2,604,382	304,083	3,148,314	1,562,697	9,128	134,489	19,225
Title abstract companies	2,151	45,277	25,760	**	**	**	*468	*7,758	*4,090	**	**	**
Subdividers and developers, except cemeteries	10,088	864,377	37,718	9,286	816,604	36,790	143	21,941	1,276	659	25,832	—348
Cemetery subdividers and developers	575	8,843	—296	**	**	**	—	—	—	**	**	**
Combined real estate, insurance, loans, law offices	12,079	315,688	123,690	10,481	301,314	117,441	1,431	13,734	5,999	**	**	**

Footnotes at end of table.

Table 5.—Receipts and Net Income, by Sex of Proprietor and Industry—Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services	**3,654,001**	**83,289,968**	**25,531,243**	**2,475,832**	**72,010,144**	**22,348,950**	**1,114,615**	**10,116,647**	**3,129,838**	**63,554**	**1,163,177**	**52,454**
Hotels and other lodging places	69,170	2,895,113	87,041	45,753	2,152,489	57,235	15,673	380,076	39,326	7,744	362,548	—9,520
Hotels	4,416	362,230	3,851	3,033	285,610	15,209	953	54,618	—8,407	*430	*22,002	*—2,951
Motels, motor hotels, and tourist courts	34,259	1,843,359	47,261	24,342	1,377,886	16,239	5,761	197,424	30,265	4,156	268,048	756
Rooming and boarding houses	9,739	107,435	16,198	3,082	25,955	—349	6,240	65,959	13,857	*417	*15,521	*2,689
Sporting and recreational camps	6,169	191,655	—17,542	4,410	172,261	—2,635	553	7,022	—415	1,206	12,372	—14,493
Trailering parks and camp sites	14,566	389,065	37,996	10,865	289,408	29,492	2,166	55,052	4,025	1,535	44,604	4,479
Organizational hotels and lodging houses, on a membership basis	*21	*1,369	*—723	*21	*1,369	*—723	—	—	—	—	—	—
Personal services	718,527	10,000,981	2,421,731	282,522	6,064,592	1,386,125	427,769	3,825,787	1,044,009	8,236	110,603	—8,404
Coin-operated laundries and dry cleaning	28,522	698,348	24,261	22,968	566,153	25,491	3,847	100,262	4,092	1,707	31,932	—5,321
Other laundry, cleaning, and garment services	57,141	1,930,747	340,495	44,497	1,665,090	287,120	11,460	243,548	53,697	*1,184	*22,109	*—321
Photographic studios, portrait	56,590	937,673	155,602	50,359	878,675	150,688	5,608	47,602	7,271	*623	*11,396	*—2,357
Beauty shops	237,833	3,475,334	903,170	32,277	966,611	237,257	204,793	2,487,203	663,746	*763	*21,521	*2,167
Barber shops	71,932	731,117	401,514	67,552	683,446	377,554	4,024	43,064	22,964	*356	*4,607	*996
Shoe repair and hat cleaning shops	11,763	278,608	78,164	10,160	241,513	70,429	*1,557	*37,082	*7,790	*46	*13	*—54
Funeral service and crematories	13,107	916,508	207,837	11,852	836,987	186,779	*1,255	*79,521	*21,058	—	—	—
Miscellaneous personal services	241,639	1,032,646	310,686	42,857	226,118	50,809	195,225	787,503	263,392	3,557	19,025	—3,514
Business services	817,002	14,158,263	4,204,731	561,749	11,830,423	3,506,417	239,457	2,067,556	683,286	15,796	260,284	15,028
Advertising	33,545	1,292,366	173,252	26,286	1,182,575	157,118	6,263	107,904	18,749	*996	*1,888	*—2,615
Services to buildings	137,741	1,688,596	559,915	103,719	1,557,418	492,752	30,648	108,307	67,463	3,374	22,870	—300
Computer and data processing services	22,451	417,626	184,250	18,728	371,169	153,170	3,643	42,659	31,353	*80	*3,798	*—273
Management and public relations	258,435	4,100,117	1,870,746	195,027	3,566,484	1,690,693	58,947	400,328	164,785	4,461	133,305	15,268
Equipment rental and leasing	38,368	1,517,459	—1,042	32,130	1,305,602	6,311	4,171	193,291	1,088	2,067	18,566	—8,441
Other business services	326,462	5,142,099	1,417,611	185,859	3,847,174	1,006,373	135,785	1,215,067	399,849	4,818	79,858	11,389
Automobile repair and services	205,092	8,813,203	1,064,700	197,815	8,677,831	1,056,419	3,185	72,337	7,339	4,092	63,035	943
Automotive rentals, without drivers	12,590	380,743	9,493	12,162	365,390	7,835	**	**	**	**	**	**
Automobile parking	1,776	87,358	13,302	1,567	84,217	12,789	**	**	**	**	**	**
Automotive top and body repair shops	44,047	1,881,398	224,033	43,381	1,825,858	218,552	*407	*26,453	*1,084	*259	*29,087	*4,397
General automotive repair shops	106,731	4,576,484	572,128	102,253	4,527,835	573,183	*1,793	*29,001	*1,529	2,685	19,647	—2,583
Other automotive repair shops	18,262	1,197,217	172,448	17,909	1,193,983	169,332	**	**	**	**	**	**
Automotive services, except repair	21,686	690,003	73,296	20,543	680,548	74,727	*546	*2,710	*—107	*597	*6,745	*—1,325
Miscellaneous repair services	257,404	4,977,842	964,547	240,237	4,754,593	953,830	11,636	192,051	8,311	5,531	31,198	2,406
Radio and tv repair shops	33,491	593,767	101,009	32,348	547,804	101,190	*756	*43,654	*840	*387	*2,308	*—1,020
Electrical repair shops, except radio and tv	33,735	854,345	170,928	32,025	823,239	168,495	*826	*21,498	*—404	*884	*9,608	*2,838
Reupholstery and furniture repair	37,992	539,030	102,056	29,808	485,386	100,102	5,878	49,527	1,826	*2,306	*4,117	*127
Other miscellaneous repair shops	152,186	2,990,700	590,553	146,056	2,898,163	584,043	4,176	77,372	6,050	1,954	15,165	461
Motion pictures	10,321	477,817	20,777	8,494	441,878	21,675	1,287	29,565	1,851	*540	*6,374	*—2,749
Motion picture production, distribution, and services	7,394	287,067	4,778	6,597	267,242	3,872	695	19,730	2,441	*102	*95	*—1,534
Motion picture theaters	2,927	190,750	15,999	1,897	174,636	17,803	*592	*9,835	*—589	*438	*6,279	*—1,215
Amusement and recreation services, except motion pictures	282,311	3,812,276	161,801	223,997	3,230,474	159,120	50,930	501,805	31,490	7,384	79,997	—28,808
Producers, orchestras, and entertainers	127,760	1,287,923	340,706	101,520	1,090,107	291,919	25,234	191,270	48,186	1,006	6,546	602
Billiard and pool establishments	4,024	71,309	11,411	3,995	71,233	11,433	—	—	—	*29	*77	*—22
Bowling alleys	2,113	135,142	1,516	1,762	120,650	574	—	—	—	*351	*14,492	*942
Professional sports clubs and promoters	2,820	18,182	—2,106	2,171	13,706	—725	*478	*379	*—413	*171	*4,098	*—967
Racing, including track operation	61,248	808,461	—292,789	52,801	726,383	—239,914	6,102	64,599	—32,582	2,345	17,478	—20,294
Other amusement and recreation services	84,346	1,491,258	103,063	61,748	1,208,395	95,833	19,116	245,557	16,299	3,482	37,306	—9,069
Medical and health services	421,280	22,012,395	10,334,944	310,992	20,402,420	9,549,359	107,798	1,511,464	744,327	2,490	98,510	41,259
Offices of physicians	156,153	10,058,465	5,567,680	143,658	9,610,621	5,309,265	11,763	424,090	246,383	732	23,754	12,031
Offices of dentists	84,926	6,783,980	2,841,575	82,018	6,665,208	2,801,715	2,887	115,688	38,043	*21	*3,084	*1,817
Offices of osteopathic physicians	2,511	174,511	89,857	2,351	170,911	88,496	*160	*3,599	*1,362	—	—	—
Offices of chiropractors	19,721	934,728	381,581	19,405	919,306	376,951	—	—	—	*316	*15,422	*4,630
Offices of optometrists	13,709	1,037,457	330,599	12,790	1,016,415	322,760	*343	*4,247	*241	*576	*16,795	*7,598
Registered and practical nurses	47,631	294,216	231,010	2,605	11,149	8,233	45,026	283,067	222,777	—	—	—
Nursing and personal care facilities	17,581	909,729	100,982	3,995	560,421	40,130	13,402	345,373	60,600	184	3,934	252
Hospitals	400	127,904	11,295	400	127,904	11,295	—	—	—	—	—	—
Medical laboratories	1,734	33,599	10,098	1,274	27,391	6,839	*460	*6,209	*3,258	—	—	—
Dental laboratories	9,697	380,732	130,113	8,519	320,245	111,319	*802	*34,112	*9,370	*376	*26,375	*9,424
Other medical and health services	67,217	1,277,074	640,155	33,977	972,850	472,356	32,955	295,078	162,292	*285	*9,146	*5,507
Legal services	172,224	6,297,713	2,914,442	162,044	6,133,339	2,851,412	9,496	154,342	58,806	684	10,032	4,224
Educational services	150,237	1,318,587	279,708	53,603	766,724	110,051	94,629	511,334	162,535	2,005	40,529	7,122
Engineering and architectural services	86,733	2,510,130	771,048	82,689	2,462,269	759,493	3,502	40,506	7,177	*542	*7,356	*4,378
Accounting, auditing, and bookkeeping services	176,442	2,600,349	1,180,989	123,442	2,290,816	1,020,475	50,920	271,639	146,649	2,080	37,894	13,865
Certified public accountants	34,080	1,210,377	546,449	32,307	1,170,816	525,538	1,773	39,561	20,911	—	—	—
Other accounting, auditing, and bookkeeping services	142,362	1,389,972	634,540	91,135	1,120,000	494,937	49,147	232,078	125,739	2,080	37,894	13,865
Other services	287,258	3,415,299	1,124,783	182,495	2,802,296	917,341	98,333	558,185	194,732	6,430	54,818	12,710
Nature of business not allocable	55,033	1,112,087	248,246	39,148	946,696	216,878	12,611	101,617	27,845	3,274	63,773	3,523

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts

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

Size of farm business receipts	Number of farms	Farm business receipts total	Agriculture program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, total	**2,986,379**	**92,137,790**	**721,455**	**1,120,036**	**33,696**	**344,132**	**839,195**	**435,795**	**60,964,903**	**127,375**	**135,502**
No farm receipts reported	**180,110**	—	—	—	—	—	—	—	**540,882**	**2,330**	**778**
$1 under $5,000	**1,077,187**	**2,071,186**	**126,048**	**42,369**	**1,875**	**2,475**	**147,874**	**14,060**	**3,207,868**	**27,161**	**13,887**
$5,000 under $40,000	**1,174,488**	**18,558,271**	**322,809**	**220,862**	**10,669**	**44,427**	**363,850**	**80,705**	**13,888,077**	**52,022**	**42,888**
$40,000 under $100,000	**359,368**	**23,492,068**	**175,439**	**351,300**	**14,949**	**151,312**	**206,209**	**123,861**	**16,767,033**	**25,832**	**31,460**
$100,000 or more	**195,226**	**48,016,265**	**97,159**	**505,506**	**6,203**	**145,918**	**121,262**	**217,169**	**26,561,044**	**20,030**	**46,489**
Field crop, total	**1,337,958**	**36,924,075**	**396,120**	**714,242**	**25,500**	**258,677**	**449,586**	**218,480**	**26,845,562**	**58,658**	**64,738**
No farm receipts reported	15,491	—	—	—	—	—	—	—	72,587	*80	*25
$1 under $5,000	469,425	925,387	60,170	15,218	*1,391	*2,411	80,065	6,695	1,082,505	8,924	5,073
$5,000 under $40,000	589,890	9,369,179	188,873	138,170	7,576	19,160	209,290	46,036	6,641,681	27,863	25,445
$40,000 under $100,000	184,900	12,129,861	103,435	244,582	11,245	108,861	106,643	57,719	8,632,908	14,721	21,287
$100,000 or more	78,252	14,499,649	43,642	316,272	5,288	128,245	53,588	108,030	10,415,881	7,070	12,908
Vegetable and melon, total	**45,617**	**2,158,362**	**5,244**	**10,149**	***125**	***2,961**	**9,683**	**6,501**	**1,369,385**	**1,362**	**2,260**
No farm receipts reported	*54	—	—	—	—	—	—	—	*3,159	—	—
$1 under $5,000	17,329	21,037	*147	*42	—	—	*594	*14	40,170	*50	*23
$5,000 under $40,000	16,615	288,682	*3,575	*1,667	*35	*11	*3,811	*181	212,029	*1,233	*1,340
$40,000 under $100,000	5,489	432,253	*529	*1,941	—	—	3,337	3,043	334,540	*7	*9
$100,000 or more	6,130	1,416,390	993	6,498	*90	*2,949	1,941	3,262	779,487	*72	*888
Fruit and tree nut, total	**79,654**	**2,405,065**	**4,787**	**5,536**	**—**	**—**	**14,067**	**29,518**	**1,356,814**	**2,660**	**1,821**
No farm receipts reported	3,414	—	—	—	—	—	—	—	15,015	*46	*13
$1 under $5,000	33,770	66,219	*688	*505	—	—	2,446	1,737	79,725	*80	*168
$5,000 under $40,000	29,522	434,859	2,110	1,209	—	—	5,833	7,827	263,400	2,382	767
$40,000 under $100,000	7,644	461,437	614	726	—	—	2,262	2,990	277,620	*79	*438
$100,000 or more	5,304	1,442,551	1,375	3,095	—	—	3,526	16,963	721,055	73	435
Horticultural specialty, total	**15,060**	**301,639**	***291**	***639**	**—**	**—**	***1,245**	***99**	**180,844**	***17**	*
No farm receipts reported	2,428	—	—	—	—	—	—	—	8,027	—	—
$1 under $5,000	4,775	9,643	—	—	—	—	—	—	7,228	*17	*
$5,000 under $40,000	7,381	141,119	*218	*172	—	—	*1,161	*16	84,353	—	—
$40,000 under $100,000	*129	*9,770	—	—	—	—	—	—	*4,152	—	—
$100,000 or more	347	141,107	*73	*467	—	—	*84	*83	77,085	—	—
Beef cattle feedlots, total	**2,850**	**1,028,466**	**152**	**760**	***4**	***418**	**965**	**86**	**312,877**	***43**	***258**
No farm receipts reported	*417	—	—	—	—	—	—	—	*12,392	—	—
$1 under $5,000	*37	*151	—	—	—	—	—	—	*369	—	—
$5,000 under $40,000	*315	*6,837	*21	*11	—	—	*156	*3	*2,669	—	—
$40,000 under $100,000	*913	*54,235	*7	*25	—	—	*736	*10	*42,912	—	—
$100,000 or more	1,168	967,242	124	724	*4	*418	73	73	254,534	*43	*258
Beef cattle, except feedlots, total	**661,086**	**23,595,014**	**158,937**	**211,307**	**3,486**	**55,322**	**146,443**	**36,980**	**12,646,248**	**31,338**	**27,743**
No farm receipts reported	22,384	—	—	—	—	—	—	—	83,095	*62	*195
$1 under $5,000	272,823	612,496	27,115	7,924	*274	*28	31,770	1,829	998,147	10,432	4,772
$5,000 under $40,000	273,157	3,975,275	80,852	53,578	1,013	13,228	71,517	7,064	3,367,845	9,416	4,964
$40,000 under $100,000	46,830	2,961,791	25,709	41,163	1,560	30,361	18,114	7,323	1,961,312	5,381	6,243
$100,000 or more	45,892	16,045,452	25,261	108,641	639	11,704	25,042	20,764	6,235,849	6,047	11,568
Hogs, sheep, and goats, total	**241,994**	**6,841,245**	**62,648**	**52,086**	***746**	***9,991**	**64,056**	**29,218**	**5,489,647**	**10,874**	**20,291**
No farm receipts reported	6,087	—	—	—	—	—	—	—	23,880	*324	*14
$1 under $5,000	99,666	173,680	13,814	3,232	**700	**8,298	9,451	554	372,297	*1,357	*216
$5,000 under $40,000	88,010	1,449,059	28,137	12,176	—	—	25,833	5,080	1,252,506	5,034	4,288
$40,000 under $100,000	29,200	1,874,571	12,308	17,144	**	**	15,923	6,242	1,528,607	2,746	2,743
$100,000 or more	19,031	3,343,934	8,389	19,535	*46	*1,693	12,849	17,342	2,312,357	1,413	13,030
Dairy farms, total	**174,331**	**11,342,153**	**50,533**	**63,478**	***1,423**	***3,538**	**106,502**	**86,640**	**8,535,827**	**7,281**	**6,451**
No farm receipts reported	*1,383	—	—	—	—	—	—	—	*7,570	**1,669	**99
$1 under $5,000	6,064	13,708	*338	*29	—	—	*736	*51	12,313	—	—
$5,000 under $40,000	70,230	1,543,896	9,370	2,435	*7	*1	34,454	8,141	1,184,726	**	**
$40,000 under $100,000	71,997	4,741,099	28,493	27,535	**1,416	**3,537	54,470	39,847	3,539,391	*2,337	*620
$100,000 or more	24,657	5,043,449	12,332	33,479	**	**	16,842	38,601	3,791,825	3,275	5,732
Poultry and eggs, total	**42,895**	**1,935,831**	**2,135**	**5,401**	**—**	**—**	**7,880**	**10,871**	**1,114,072**	***1,413**	***539**
No farm receipts reported	*906	—	—	—	—	—	—	—	*142	—	—
$1 under $5,000	12,768	15,879	*675	*203	—	—	*3,021	*12	32,298	—	—
$5,000 under $40,000	24,002	423,498	*278	*344	—	—	2,538	1,069	244,528	*863	*411
$40,000 under $100,000	2,251	158,665	—	—	—	—	*848	*3,735	90,264	*324	*65
$100,000 or more	2,968	1,337,788	1,182	4,854	—	—	1,473	6,056	746,839	*226	*64
General livestock except animal specialty, total	**79,924**	**4,166,480**	**13,094**	**11,476**	**224**	**694**	**16,106**	**8,080**	**1,732,176**	**4,019**	**3,687**
No farm receipts reported	6,239	—	—	—	—	—	—	—	21,408	—	—
$1 under $5,000	29,801	58,144	*2,027	*586	—	—	4,121	1,162	143,370	*508	*171
$5,000 under $40,000	28,003	380,422	4,737	1,282	*98	*285	4,570	496	258,799	*1,505	*2,043
$40,000 under $100,000	6,982	494,440	3,443	2,041	—	—	2,283	931	278,511	*229	*44
$100,000 or more	8,899	3,233,475	2,887	7,568	126	409	5,132	5,491	1,030,088	1,777	1,430
Animal specialty, total	**93,486**	**593,257**	**4,953**	**4,582**	***31**	***559**	**2,702**	**2,098**	**576,771**	**4,730**	**1,274**
No farm receipts reported	17,817	—	—	—	—	—	—	—	50,757	*1,094	*122
$1 under $5,000	54,917	74,363	2,121	2,149	—	—	514	428	197,446	*2,875	*466
$5,000 under $40,000	19,084	272,438	2,435	2,327	—	—	1,797	1,375	206,486	*758	*672
$40,000 under $100,000	1,040	58,480	*390	*105	*31	*559	*259	*12	31,426	—	—
$100,000 or more	628	187,977	*7	*1	—	—	132	283	90,656	*3	*15
Farms not allocable, total	**211,524**	**846,202**	**22,561**	**40,380**	***2,157**	***11,973**	**19,960**	**7,224**	**804,680**	**4,980**	**6,439**
No farm receipts reported	103,490	—	—	—	—	—	—	—	242,851	*723	*385
$1 under $5,000	75,812	100,478	18,953	12,480	*209	*35	15,156	1,578	242,000	2,918	2,998
$5,000 under $40,000	28,279	273,008	2,203	7,491	*1,940	*11,743	2,890	3,417	169,053	1,300	2,884
$40,000 under $100,000	1,993	115,466	*511	*16,039	—	—	*1,334	*2,008	45,390	*8	*11
$100,000 or more	1,950	357,250	894	4,371	*8	*194	580	221	105,387	*31	*162

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farms, total	1,690,513	10,347,913	77,685	60,276	1,271,092	541,458	1,514,031	2,452,441	1,829,701	7,601,071
No farm receipts reported	90,654	94,193	7,385	5,144	55,224	9,088	30,310	6,355	40,731	23,448
$1 under $5,000	521,923	481,032	27,936	11,468	329,044	42,473	351,452	65,192	489,576	251,440
$5,000 under $40,000	655,567	1,606,824	26,809	18,358	518,218	126,993	672,842	531,273	813,938	1,681,364
$40,000 under $100,000	270,415	2,284,630	7,008	4,515	235,354	131,784	303,504	848,660	314,742	2,349,261
$100,000 or more	151,954	5,681,234	8,547	20,792	133,252	231,121	155,923	1,000,961	170,714	3,295,557
Field crop, total	432,404	1,112,670	35,285	22,953	307,896	74,753	810,222	1,456,352	983,384	4,861,594
No farm receipts reported	4,422	7,567	*694	*136	2,317	536	2,805	580	4,035	1,478
$1 under $5,000	94,182	34,659	11,429	6,366	44,538	7,503	192,088	36,891	266,589	144,014
$5,000 under $40,000	179,159	224,181	16,343	10,722	135,825	18,598	381,005	357,284	466,508	1,160,175
$40,000 under $100,000	107,506	426,625	3,817	2,966	88,072	27,276	165,110	524,024	171,920	1,621,426
$100,000 or more	47,135	419,638	3,002	2,763	37,144	20,840	69,214	537,573	74,332	1,934,501
Vegetable and melon, total	9,941	19,847	2,372	4,098	4,831	1,642	32,058	138,610	34,061	258,039
No farm receipts reported	—	—	—	—	—	—	*34	*32	*53	*973
$1 under $5,000	*653	*470	*1,282	*189	*262	*20	11,166	2,792	9,929	3,397
$5,000 under $40,000	*3,824	*3,692	—	—	*1,196	*110	10,413	10,743	13,302	37,198
$40,000 under $100,000	3,790	2,516	*10	*25	2,800	948	5,383	50,592	5,393	51,361
$100,000 or more	1,674	13,168	*1,080	*3,884	573	564	5,062	74,451	5,384	165,110
Fruit and tree nut, total	18,972	24,411	1,131	904	9,416	1,570	25,854	49,391	57,713	238,222
No farm receipts reported	**7,859	**3,626	*764	*341	—	—	*409	*220	1,779	2,153
$1 under $5,000	**	**	*115	*21	4,421	433	7,476	915	21,277	6,520
$5,000 under $40,000	7,344	3,640	*204	*328	2,204	292	9,319	5,690	22,608	34,231
$40,000 under $100,000	2,155	5,681	*4	*20	1,102	149	5,170	11,471	7,198	49,083
$100,000 or more	1,614	11,465	*44	*196	1,689	696	3,480	31,095	4,851	146,235
Horticultural specialty, total	*1,018	*1,462	**	**	*180	*123	6,397	40,468	6,226	15,985
No farm receipts reported	*665	*67	—	—	—	—	*673	*466	*882	*152
$1 under $5,000	*163	*110	**	**	—	—	874	330	*1,062	*156
$5,000 under $40,000	*6	*4	**	**	—	—	4,469	17,873	3,937	4,374
$40,000 under $100,000	—	—	—	—	—	—	*38	*556	*29	*203
$100,000 or more	*184	*1,281	**	**	*180	*123	343	21,245	316	11,101
Beef cattle feedlots, total	2,683	207,903	**	**	451	2,637	186	746	929	10,436
No farm receipts reported	*411	*11,910	—	—	*8	*10	—	—	—	—
$1 under $5,000	*34	*119	—	—	*33	*7	—	—	—	—
$5,000 under $40,000	*314	*1,668	—	—	**141	**56	*33	*7	*21	*8
$40,000 under $100,000	*781	*15,091	—	—	**	**	*7	*15	*743	*4,602
$100,000 or more	1,143	179,115	**	**	269	2,564	146	725	165	5,826
Beef cattle, except feedlots, total	586,721	2,949,256	16,037	14,394	446,317	181,813	293,012	299,931	369,817	968,543
No farm receipts reported	17,677	15,628	*97	*721	10,796	1,031	3,478	503	3,333	1,355
$1 under $5,000	224,937	205,789	8,876	2,317	148,159	14,151	81,062	13,528	121,130	55,419
$5,000 under $40,000	254,023	586,088	5,034	3,988	205,226	52,470	142,220	77,830	177,608	271,967
$40,000 under $100,000	46,381	309,442	*781	*110	41,351	25,551	32,200	62,276	30,643	153,592
$100,000 or more	43,703	1,832,310	1,249	7,257	40,785	88,611	34,052	145,794	37,103	486,210
Hogs, sheep, and goats, total	231,548	1,988,808	3,280	1,819	177,803	87,670	119,409	155,128	125,793	519,081
No farm receipts reported	5,936	10,011	*1,169	*942	4,133	274	—	—	*324	*39
$1 under $5,000	90,982	129,598	*32	*64	57,197	6,156	31,547	5,855	33,675	19,974
$5,000 under $40,000	86,422	543,856	*1,558	*191	71,204	15,993	43,737	22,884	46,895	82,802
$40,000 under $100,000	29,188	530,691	*72	*18	26,802	20,791	26,634	57,168	26,622	167,970
$100,000 or more	19,020	774,653	*449	*603	18,467	44,456	17,491	69,220	18,277	248,295
Dairy farms, total	164,616	2,821,645	5,572	7,520	152,473	124,850	131,717	227,796	135,902	500,248
No farm receipts reported	*1,356	*1,797	—	—	**2,127	**93	—	—	—	—
$1 under $5,000	2,234	2,345	—	—	**	**	*402	*37	*766	*215
$5,000 under $40,000	65,593	298,554	*942	*469	59,236	19,651	50,567	27,062	50,548	61,935
$40,000 under $100,000	70,821	929,219	*2,257	*1,348	67,646	52,384	62,386	132,132	63,675	254,110
$100,000 or more	24,612	1,589,731	2,373	5,703	23,464	52,722	18,362	68,564	20,913	183,987
Poultry and eggs, total	30,527	490,355	*1,573	*345	18,541	8,832	9,854	10,009	12,623	37,962
No farm receipts reported	*748	*26	—	—	—	—	—	—	—	—
$1 under $5,000	10,668	5,801	*645	*43	6,235	437	*3,347	*382	*3,939	*481
$5,000 under $40,000	15,108	19,954	*740	*49	9,267	1,905	5,193	702	5,965	2,622
$40,000 under $100,000	*2,024	*4,627	—	—	*786	*237	*175	*839	*1,040	*2,644
$100,000 or more	1,979	459,947	*188	*253	2,253	6,253	1,139	8,086	1,679	32,214
General livestock except animal specialty, total	75,002	500,031	910	1,698	55,108	21,542	35,407	59,342	38,918	124,004
No farm receipts reported	4,656	5,154	—	—	3,694	942	*552	*79	*2,156	*879
$1 under $5,000	27,939	26,813	*374	*244	21,432	2,603	4,760	799	6,283	3,681
$5,000 under $40,000	26,690	59,321	*388	*1,364	16,745	2,891	18,398	8,070	18,356	18,011
$40,000 under $100,000	6,948	56,703	*66	*24	6,242	3,403	5,202	7,095	5,411	27,916
$100,000 or more	8,769	352,039	*82	*67	6,995	11,704	6,495	43,299	6,712	73,517
Animal specialty, total	67,529	157,110	1,501	1,201	58,799	30,324	7,409	1,911	10,021	7,069
No farm receipts reported	10,672	9,411	*173	*138	10,908	3,468	*176	*10	*2,462	*394
$1 under $5,000	42,205	59,936	*399	*187	33,136	9,390	5,253	916	4,490	2,506
$5,000 under $40,000	13,297	59,206	*857	*831	13,830	14,316	1,817	752	2,577	3,171
$40,000 under $100,000	788	3,884	—	—	529	1,009	*113	*130	401	810
$100,000 or more	567	24,672	*72	*45	396	2,141	50	103	91	189
Farms not allocable, total	69,552	74,415	9,998	5,330	39,277	5,703	42,506	12,756	54,314	59,887
No farm receipts reported	44,109	32,622	4,488	2,865	23,367	2,807	22,183	4,465	25,707	16,025
$1 under $5,000	20,069	11,768	4,783	2,036	11,505	1,700	13,477	2,746	20,436	15,078
$5,000 under $40,000	3,787	6,659	*723	*412	3,345	712	5,671	2,376	5,613	4,869
$40,000 under $100,000	*33	*150	**4	**17	*23	*36	*1,086	*2,362	1,667	15,544
$100,000 or more	1,554	23,215	**	**	1,037	447	89	807	891	8,372

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farms, total	**258,884**	**136,069**	**1,977,281**	**4,402,146**	**207,560**	**215,417**	**4,230,385**	**539,419**	**16,274,947**	**504,786**	**7,094,899**
No farm receipts reported	**11,361**	**3,747**	**70,104**	**22,991**	**2,553**	**805**	**—733,063**	**3,617**	**43,203**	*1,462	*—266
$1 under $5,000	**68,153**	**10,683**	**541,701**	**197,686**	**27,089**	**2,937**	**—1,906,068**	**140,763**	**108,718**	**135,087**	**78,610**
$5,000 under $40,000	**83,633**	**30,085**	**841,628**	**1,105,640**	**101,694**	**54,414**	**1,477,500**	**205,755**	**755,532**	**193,847**	**790,353**
$40,000 under $100,000	**69,136**	**45,339**	**337,547**	**1,336,325**	**53,398**	**84,686**	**3,115,907**	**95,070**	**1,170,529**	**88,109**	**912,402**
$100,000 or more	**26,601**	**46,216**	**186,101**	**1,739,503**	**22,826**	**72,574**	**2,276,110**	**94,214**	**14,196,965**	**86,281**	**5,313,800**
Field crop, total	**37,698**	**16,772**	**856,182**	**2,347,623**	**155,665**	**142,162**	**4,674,401**	**115,278**	**1,197,291**	**110,673**	**759,627**
No farm receipts reported	*647	*516	9,144	4,039	**18,927	**1,597	—94,935	*10	*6	*10	*—6
$1 under $5,000	11,963	1,014	216,006	71,793	**	**	—347,063	9,241	2,157	8,479	446
$5,000 under $40,000	8,559	2,766	383,479	551,925	86,753	36,841	1,638,824	41,790	94,152	38,793	81,403
$40,000 under $100,000	11,578	7,007	171,513	793,421	38,386	74,009	2,076,932	39,994	245,419	37,707	235,381
$100,000 or more	4,951	5,469	76,040	926,443	11,599	29,716	1,400,642	24,243	855,558	25,684	442,402
Vegetable and melon, total	***80**	***101**	**38,707**	**130,648**	**597**	**3,205**	**6,589**	**3,520**	**244,555**	**3,202**	**101,179**
No farm receipts reported	—	—	*33	*8	—	—	*—3,264	—	—	—	—
$1 under $5,000	—	—	12,136	3,295	—	—	—27,763	*10	*164	—	—
$5,000 under $40,000	—	—	15,077	22,269	*113	*78	6,493	—	—	—	—
$40,000 under $100,000	*21	*38	5,438	44,812	*274	*124	21,940	*1,225	*27,350	*1,195	*11,273
$100,000 or more	*59	*63	6,023	60,264	210	3,004	9,182	2,285	217,042	2,007	89,906
Fruit and tree nut, total	**2,101**	**2,994**	**55,071**	**83,765**	**5,401**	**29,370**	**179,922**	**4,678**	**80,531**	**4,011**	**25,540**
No farm receipts reported	—	—	1,585	700	*177	*9	—21,197	*3	*105	—	—
$1 under $5,000	*1,654	*322	20,193	5,145	*1,270	*343	—49,818	*504	*212	*3	*
$5,000 under $40,000	*243	*127	22,415	15,453	*1,797	*13,477	19,327	*2,207	*3,022	*2,182	*6,576
$40,000 under $100,000	*184	*2,360	6,057	20,549	*1,096	*1,312	62,420	*1,353	*1,016	*1,381	*—568
$100,000 or more	*20	*185	4,821	41,918	1,061	14,229	169,190	611	76,176	445	19,532
Horticultural specialty, total	***108**	***68**	**7,513**	**8,036**	***37**	***6**	**—6,880**	**1,272**	**6,264**	***112**	***387**
No farm receipts reported	—	—	*1,234	*141	—	—	—10,756	—	—	—	—
$1 under $5,000	—	—	*1,618	*508	—	—	—5,137	*502	*835	—	—
$5,000 under $40,000	—	—	4,320	4,069	—	—	—1,254	*629	*2,911	*40	*167
$40,000 under $100,000	—	—	*29	*142	—	—	*—792	*68	*2,460	—	—
$100,000 or more	*108	*68	312	3,175	*37	*6	11,059	*73	*58	*72	*220
Beef cattle feedlots, total	***17**	***129**	**1,117**	**7,164**	***4**	***65**	**—9,321**	**1,965**	**703,260**	**1,197**	**196,445**
No farm receipts reported	—	—	—	—	—	—	*—13,947	**396	**28,398	—	—
$1 under $5,000	—	—	**35	**63	—	—	*—463	**	**	**294	**1,304
$5,000 under $40,000	*12	*1	**	**	—	—	*1,255	*293	*2,720	**	**
$40,000 under $100,000	—	—	*814	*3,521	—	—	*—4,305	*161	*9,678	**	**
$100,000 or more	*5	*128	268	3,580	*4	*65	8,139	1,115	662,465	903	195,140
Beef cattle, except feedlots, total	**66,217**	**23,735**	**493,811**	**862,182**	**20,613**	**21,320**	**—587,854**	**217,353**	**9,755,244**	**199,067**	**4,086,174**
No farm receipts reported	2,298	252	12,016	3,475	**	**	—109,416	*1,637	*14,286	*2	*—21
$1 under $5,000	25,843	2,447	164,796	69,514	**2,056	**539	—626,759	67,022	52,663	64,779	48,996
$5,000 under $40,000	28,353	11,178	229,854	294,156	6,591	1,406	—340,276	82,611	330,171	78,116	321,193
$40,000 under $100,000	5,046	2,590	43,842	155,930	6,274	5,166	235,881	25,729	496,421	21,820	382,661
$100,000 or more	4,677	7,268	43,303	339,108	5,692	14,208	252,716	40,354	8,861,703	34,350	3,333,345
Hogs, sheep, and goats, total	**24,453**	**3,993**	**171,744**	**330,703**	**14,080**	**13,134**	**—223,530**	**80,885**	**1,025,946**	**77,356**	**790,235**
No farm receipts reported	—	—	*3,206	*653	—	—	—28,424	*111	*11	—	—
$1 under $5,000	14,669	1,872	57,685	20,610	*1,907	*44	—269,094	24,754	14,862	22,635	7,044
$5,000 under $40,000	7,280	394	63,225	82,869	*5,664	*1,714	—59,054	33,738	119,881	33,392	217,725
$40,000 under $100,000	*1,642	*397	29,123	95,704	5,194	3,506	55,668	12,758	147,946	12,601	125,659
$100,000 or more	862	1,330	18,505	130,868	*1,315	*7,871	77,374	9,524	743,247	8,728	439,808
Dairy farms, total	**94,329**	**61,241**	**162,272**	**430,480**	**3,905**	**1,171**	**1,077,772**	**20,673**	**210,548**	**20,608**	**41,891**
No farm receipts reported	*129	*50	*1,227	*906	—	—	*—8,203	—	—	—	—
$1 under $5,000	*771	*27	*1,512	*573	—	—	—2,758	*2,763	*569	*2,732	*1,359
$5,000 under $40,000	28,927	8,489	64,202	81,384	*12	*5	164,745	8,001	12,707	8,001	5,813
$40,000 under $100,000	49,169	30,275	71,499	197,406	*2,141	*444	595,053	6,181	23,849	6,174	—2,867
$100,000 or more	15,333	22,399	23,832	150,212	*1,752	*722	328,936	3,728	173,423	3,701	37,587
Poultry and eggs, total	**1,214**	**761**	**28,970**	**55,055**	***756**	***1,637**	**92,689**	**4,611**	**313,474**	**4,477**	**71,907**
No farm receipts reported	—	—	—	—	—	—	*—161	*748	*4	*748	*—4
$1 under $5,000	*507	*209	6,189	3,268	*156	*29	—23,007	*174	*19	*174	*12
$5,000 under $40,000	*636	*25	18,176	20,909	*67	*51	101,909	*2,034	*10,977	*1,966	*—906
$40,000 under $100,000	—	—	2,236	3,820	—	—	20,290	*6	*174	*6	*209
$100,000 or more	*71	*528	2,369	27,058	*533	*1,557	—6,342	1,649	302,300	1,583	72,596
General livestock except animal specialty, total	**8,981**	**4,272**	**58,060**	**86,675**	**615**	**1,146**	**—231,593**	**66,451**	**2,436,270**	**67,148**	**983,626**
No farm receipts reported	*740	*326	3,224	299	—	—	—27,346	*668	*207	*668	*—207
$1 under $5,000	3,475	438	17,246	7,151	—	—	—136,825	23,731	29,451	24,951	14,121
$5,000 under $40,000	3,115	358	23,121	15,326	**14	**16	**—74,129	26,242	135,859	26,093	144,278
$40,000 under $100,000	*1,259	*1,195	6,220	19,034	**	**	**	6,979	197,965	6,814	155,403
$100,000 or more	392	1,955	8,249	44,865	601	1,131	6,707	8,831	2,072,790	8,622	670,032
Animal specialty, total	**17,978**	**20,784**	**24,669**	**18,059**	**996**	**527**	**—377,816**	**19,398**	**115,616**	**15,253**	**29,515**
No farm receipts reported	3,181	1,876	3,360	1,703	*174	*194	—73,349	*32	*162	*31	*—27
$1 under $5,000	8,148	4,055	12,473	4,661	*726	*138	—227,387	10,490	7,014	9,819	5,341
$5,000 under $40,000	6,322	6,690	7,647	8,434	*44	*11	—69,331	8,046	42,615	4,841	12,458
$40,000 under $100,000	236	1,462	668	1,758	*31	*123	—8,339	563	17,301	400	5,243
$100,000 or more	91	6,702	521	1,502	*21	*62	590	267	48,525	162	6,500
Farms not allocable, total	**5,708**	**1,219**	**79,165**	**41,756**	**4,891**	**1,672**	**—363,994**	**3,335**	**185,947**	**1,682**	**8,372**
No farm receipts reported	4,366	726	35,075	11,067	*2,200	*601	—342,067	*14	*27	*3	*—1
$1 under $5,000	1,123	298	31,845	11,164	2,049	248	—189,993	*1,570	*771	*1,513	*1,291
$5,000 under $40,000	*186	*58	10,279	8,787	**642	**823	85,583	*164	*518	*132	*348
$40,000 under $100,000	**33	**137	108	228	—	—	64,565	*53	*952	*10	*1
$100,000 or more	**	**	1,858	10,510	**	**	17,918	1,534	183,679	*24	*6,733

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Number of farms	Farm business receipts total	Agriculture program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farm, operators only, total	**2,578,709**	**87,559,507**	**614,463**	**1,068,913**	**27,484**	**317,580**	**736,025**	**412,536**	**58,720,092**	**113,888**	**118,126**
No farm receipts reported	**175,324**	—	—	—	—	—	—	—	**524,998**	**2,330**	**778**
$1 under $5,000	**915,341**	**1,713,136**	**99,288**	**38,195**	**1,038**	**929**	**123,625**	**12,283**	**2,987,794**	**25,898**	**13,503**
$5,000 under $40,000	**949,122**	**15,490,057**	**246,769**	**184,300**	**6,466**	**21,712**	**292,070**	**65,425**	**12,432,294**	**41,261**	**28,849**
$40,000 under $100,000	**345,785**	**22,683,773**	**172,326**	**345,245**	**13,777**	**149,022**	**200,440**	**120,361**	**16,381,778**	**24,442**	**29,696**
$100,000 or more	**193,137**	**47,672,540**	**96,080**	**501,173**	**6,203**	**145,918**	**119,890**	**214,467**	**26,393,227**	**19,957**	**45,299**
Field crop, total	**1,004,929**	**33,216,370**	**299,115**	**668,896**	**21,401**	**243,883**	**356,762**	**198,414**	**25,146,039**	**47,503**	**51,466**
No farm receipts reported	14,681	—	—	—	—	—	—	—	71,989	*80	*25
$1 under $5,000	339,432	642,308	36,600	11,767	*720	*880	58,421	5,115	933,204	7,663	4,689
$5,000 under $40,000	399,011	6,725,729	118,946	105,018	5,320	8,188	143,316	31,509	5,429,754	19,431	15,510
$40,000 under $100,000	175,046	11,557,363	100,668	239,829	10,073	106,570	102,389	55,471	8,390,608	13,331	19,523
$100,000 or more	76,759	14,290,969	42,901	312,282	5,288	128,245	52,636	106,319	10,320,484	6,998	11,719
Vegetable and melon, total	**44,120**	**2,145,268**	**5,207**	**10,140**	***125**	***2,961**	**9,679**	**6,500**	**1,363,367**	**1,199**	**1,706**
No farm receipts reported	*54	—	—	—	—	—	—	—	*3,159	—	—
$1 under $5,000	16,684	19,504	*147	*42	—	—	*594	*14	40,156	*50	*23
$5,000 under $40,000	15,786	278,979	*3,539	*1,659	*35	*11	*3,808	*181	206,661	*1,070	*786
$40,000 under $100,000	5,467	430,547	*528	*1,941	—	—	3,336	3,043	333,943	*7	*9
$100,000 or more	6,129	1,416,238	993	6,498	*90	*2,949	1,941	3,262	779,448	*72	*888
Fruit and tree nut, total	**76,231**	**2,342,845**	**4,461**	**5,296**	—	—	**13,798**	**28,435**	**1,336,726**	**2,640**	**1,815**
No farm receipts reported	3,414	—	—	—	—	—	—	—	15,015	*46	*13
$1 under $5,000	31,140	56,657	*375	*309	—	—	2,446	1,737	72,604	*80	*168
$5,000 under $40,000	29,202	428,796	2,104	1,184	—	—	5,774	7,664	261,313	2,362	762
$40,000 under $100,000	7,384	445,168	*607	*708	—	—	2,262	2,990	273,639	*79	*438
$100,000 or more	5,091	1,412,224	1,375	3,095	—	—	3,316	16,044	714,156	73	435
Horticultural specialty, total	**13,435**	**288,603**	***291**	***639**	—	—	***1,245**	***99**	**170,420**	***17**	*
No farm receipts reported	2,428	—	—	—	—	—	—	—	8,027	—	—
$1 under $5,000	4,775	9,643	—	—	—	—	—	—	7,228	*17	*
$5,000 under $40,000	5,756	128,083	*218	*172	—	—	*1,161	*16	73,929	—	—
$40,000 under $100,000	*129	*9,770	—	—	—	—	—	—	*4,152	—	—
$100,000 or more	347	141,107	*73	*467	—	—	*84	*83	77,085	—	—
Beef cattle feedlots, total	**2,850**	**1,028,466**	**152**	**760**	***4**	***418**	**965**	**86**	**312,877**	***43**	***258**
No farm receipts reported	*417	—	—	—	—	—	—	—	*12,392	—	—
$1 under $5,000	*37	*151	—	—	—	—	—	—	*369	—	—
$5,000 under $40,000	*315	*6,837	*21	*11	—	—	*156	*3	*2,669	—	—
$40,000 under $100,000	*913	*54,235	*7	*25	—	—	*736	*10	*42,912	—	—
$100,000 or more	1,168	967,242	124	724	*4	*418	73	73	254,534	*43	*258
Beef cattle, except feedlots, total	**649,536**	**23,383,658**	**154,076**	**208,297**	**3,486**	**55,322**	**143,678**	**36,539**	**12,540,726**	**29,918**	**26,744**
No farm receipts reported	22,383	—	—	—	—	—	—	—	83,086	*62	*195
$1 under $5,000	270,491	605,673	27,070	7,923	*274	*28	31,666	1,828	995,071	10,432	4,772
$5,000 under $40,000	264,659	3,871,021	76,253	50,596	1,013	13,228	69,423	6,719	3,311,202	7,997	3,965
$40,000 under $100,000	46,344	2,930,623	25,698	41,154	1,560	30,361	17,754	7,296	1,950,569	5,381	6,243
$100,000 or more	45,659	15,976,341	25,055	108,623	639	11,704	24,835	20,696	6,200,799	6,046	11,568
Hogs, sheep, and goats	**236,529**	**6,674,778**	**62,130**	**51,996**	***746**	***9,991**	**60,956**	**29,143**	**5,342,272**	**10,706**	**20,027**
No farm receipts reported	6,087	—	—	—	—	—	—	—	23,880	*324	*14
$1 under $5,000	98,188	166,847	13,303	3,163	**700	**8,298	8,940	542	368,352	*1,357	*216
$5,000 under $40,000	85,248	1,380,898	28,131	12,173	—	—	23,246	5,017	1,198,584	4,866	4,024
$40,000 under $100,000	27,976	1,783,482	12,308	17,144	**	**	15,921	6,241	1,439,638	2,746	2,743
$100,000 or more	19,030	3,343,551	8,388	19,517	*46	*1,693	12,849	17,342	2,311,819	1,413	13,030
Dairy farms, total	**172,382**	**11,276,528**	**49,257**	**63,336**	***1,416**	***3,537**	**106,212**	**86,549**	**8,482,496**	**7,281**	**6,451**
No farm receipts reported	*1,383	—	—	—	—	—	—	—	*7,570	**1,669	**99
$1 under $5,000	5,814	13,170	*338	*29	—	—	*700	*51	11,418	—	—
$5,000 under $40,000	68,666	1,504,866	8,212	2,374	—	—	34,210	8,051	1,159,265	**	**
$40,000 under $100,000	71,987	4,740,609	28,493	27,535	**1,416	**3,537	54,460	39,847	3,539,110	*2,337	*620
$100,000 or more	24,532	5,017,883	12,214	33,399	**	**	16,842	38,601	3,765,134	3,275	5,732
Poultry and eggs, total	**42,197**	**1,930,332**	**2,128**	**5,380**	—	—	**7,880**	**10,871**	**1,108,785**	***1,413**	***539**
No farm receipts reported	*906	—	—	—	—	—	—	—	*142	—	—
$1 under $5,000	12,768	15,879	*675	*203	—	—	*3,021	*12	32,298	—	—
$5,000 under $40,000	23,304	417,999	*271	*323	—	—	2,538	1,069	239,241	*863	*411
$40,000 under $100,000	2,251	158,665	—	—	—	—	*848	*3,735	90,264	*324	*65
$100,000 or more	2,968	1,337,788	1,182	4,854	—	—	1,473	6,056	746,839	*226	*64
General livestock except animal specialty, total	**79,915**	**4,159,129**	**13,094**	**11,476**	**224**	**694**	**16,106**	**8,080**	**1,731,227**	**4,019**	**3,687**
No farm receipts reported	6,239	—	—	—	—	—	—	—	21,408	—	—
$1 under $5,000	29,801	58,144	*2,027	*586	—	—	4,121	1,162	143,370	*508	*171
$5,000 under $40,000	28,003	380,422	4,737	1,282	*98	*285	4,570	496	258,799	*1,505	*2,043
$40,000 under $100,000	6,982	494,440	3,443	2,041	—	—	2,283	931	278,511	*229	*44
$100,000 or more	8,890	3,226,124	2,887	7,568	126	409	5,132	5,491	1,029,138	1,777	1,430
Animal specialty, total	**92,094**	**581,410**	**4,953**	**4,582**	***31**	***559**	**2,702**	**2,098**	**573,611**	**4,709**	**1,251**
No farm receipts reported	17,816	—	—	—	—	—	—	—	50,754	*1,094	*122
$1 under $5,000	54,916	74,359	2,121	2,149	—	—	514	428	197,421	*2,875	*466
$5,000 under $40,000	17,695	260,668	2,435	2,327	—	—	1,797	1,375	203,383	*737	*648
$40,000 under $100,000	1,039	58,406	*390	*105	*31	*559	*259	*12	31,398	—	—
$100,000 or more	628	187,977	*7	*1	—	—	132	283	90,656	*3	*15
Farms not allocable, total	**164,491**	**532,119**	**19,599**	**38,115**	***51**	***214**	**16,042**	**5,721**	**611,546**	**4,440**	**4,182**
No farm receipts reported	99,516	—	—	—	—	—	—	—	227,578	*723	*385
$1 under $5,000	51,295	50,801	16,632	12,025	*43	*20	13,202	1,394	186,304	2,916	2,997
$5,000 under $40,000	11,477	105,759	1,902	7,183	—	—	2,071	3,325	87,495	*762	*626
$40,000 under $100,000	267	20,464	*184	*14,762	—	—	*192	*784	7,033	*8	*11
$100,000 or more	1,936	355,095	881	4,145	*8	*194	577	218	103,136	*31	*162

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farm, operators only, total	**1,648,213**	**10,214,890**	**64,603**	**50,632**	**1,236,758**	**533,826**	**1,353,782**	**2,330,476**	**1,591,368**	**7,148,667**
No farm receipts reported	**90,652**	**94,191**	**7,352**	**5,094**	**55,221**	**9,086**	**29,459**	**6,039**	**38,997**	**21,083**
$1 under $5,000	**514,464**	**477,712**	**21,722**	**9,343**	**323,958**	**41,955**	**315,919**	**58,347**	**424,227**	**216,400**
$5,000 under $40,000	**624,490**	**1,747,425**	**20,247**	**15,663**	**492,517**	**123,104**	**561,026**	**445,213**	**656,703**	**1,389,148**
$40,000 under $100,000	**267,177**	**2,226,362**	**6,968**	**4,324**	**232,199**	**129,491**	**293,140**	**827,117**	**302,702**	**2,261,212**
$100,000 or more	**151,430**	**5,669,201**	**8,314**	**16,208**	**132,863**	**230,190**	**154,238**	**993,759**	**168,739**	**3,260,824**
Field crop, total	**408,563**	**1,085,021**	**26,415**	**18,697**	**287,893**	**72,252**	**664,961**	**1,345,840**	**765,608**	**4,470,848**
No farm receipts reported	4,422	7,567	*694	*136	2,317	536	2,805	580	4,024	1,475
$1 under $5,000	91,659	34,408	7,638	4,789	42,836	7,310	159,729	30,797	206,702	115,086
$5,000 under $40,000	159,505	202,548	11,328	8,238	119,004	16,445	276,821	276,059	318,754	884,217
$40,000 under $100,000	105,998	421,859	3,779	2,798	86,647	27,130	157,512	506,505	163,227	1,559,438
$100,000 or more	46,979	418,639	2,976	2,735	37,089	20,831	68,094	531,899	72,901	1,910,632
Vegetable and melon, total	**9,940**	**19,846**	**2,372**	**4,098**	**4,828**	**1,642**	**31,947**	**138,496**	**33,408**	**256,879**
No farm receipts reported	—	—	—	—	—	—	*34	*32	*53	*973
$1 under $5,000	*653	*470	*1,282	*189	*262	*20	11,166	2,792	9,929	3,397
$5,000 under $40,000	*3,824	*3,692	—	—	*1,193	*110	10,304	10,630	12,651	36,048
$40,000 under $100,000	3,790	2,516	*10	*25	2,800	948	5,381	50,591	5,392	51,356
$100,000 or more	1,673	13,168	*1,080	*3,884	573	564	5,062	74,451	5,383	165,104
Fruit and tree nut, total	**17,250**	**22,486**	**1,056**	**894**	**7,694**	**1,381**	**23,844**	**48,821**	**55,491**	**235,009**
No farm receipts reported	**6,137	**1,700	*764	*341	—	—	*409	*220	1,779	2,153
$1 under $5,000	**	**	*40	*10	2,699	244	5,752	382	19,540	6,502
$5,000 under $40,000	7,344	3,640	*204	*328	2,204	292	9,242	5,656	22,516	34,145
$40,000 under $100,000	2,155	5,681	*4	*20	1,102	149	5,170	11,471	7,015	48,371
$100,000 or more	1,614	11,465	*44	*196	1,689	696	3,271	31,092	4,641	143,838
Horticultural specialty, total	**1,018	**1,462	**	**	**180	**123	**6,396**	**40,468**	**4,601**	**15,953**
No farm receipts reported	*665	*67	—	—	—	—	*673	*466	*882	*152
$1 under $5,000	*163	*110	**	**	—	—	874	330	*1,062	*156
$5,000 under $40,000	*6	*4	**	**	—	—	4,468	17,872	2,312	4,342
$40,000 under $100,000	—	—	—	—	—	—	*38	*556	*29	*203
$100,000 or more	*184	*1,281	*4	*5	*180	*123	343	21,245	316	11,101
Beef cattle feedlots, total	**2,683**	**207,903**	**	**	**451**	**2,637**	**186**	**746**	**929**	**10,436**
No farm receipts reported	*411	*11,910	—	—	*8	*10	—	—	—	—
$1 under $5,000	*34	*119	—	—	*33	*7	—	—	—	—
$5,000 under $40,000	*314	*1,668	—	—	*140	*56	*33	*7	*21	*8
$40,000 under $100,000	*781	*15,091	—	—	*1	*	*7	*15	*743	*4,602
$100,000 or more	1,143	179,115	**	**	269	2,564	146	725	165	5,826
Beef cattle, except feedlots, total	**579,285**	**2,932,907**	**15,831**	**9,827**	**440,715**	**180,094**	**290,163**	**297,695**	**366,028**	**960,608**
No farm receipts reported	17,676	15,627	*97	*721	10,795	1,031	3,477	503	3,333	1,355
$1 under $5,000	224,628	205,694	8,876	2,317	147,743	14,146	81,062	13,528	120,776	55,148
$5,000 under $40,000	247,614	580,121	5,034	3,988	200,734	51,768	140,077	77,189	174,855	268,826
$40,000 under $100,000	45,896	307,489	*780	*92	40,866	25,414	31,726	61,863	30,168	151,668
$100,000 or more	43,471	1,823,977	1,044	2,709	40,577	87,735	33,821	144,613	36,896	483,611
Hogs, sheep, and goats, total	**226,084**	**1,910,792**	**1,761**	**1,629**	**173,019**	**84,890**	**116,656**	**152,651**	**123,046**	**502,107**
No farm receipts reported	5,936	10,011	*1,169	*942	4,133	274	—	—	*324	*39
$1 under $5,000	89,504	129,049	*32	*64	56,230	6,100	31,547	5,855	33,675	19,974
$5,000 under $40,000	83,660	517,909	*39	*1	68,610	15,255	42,206	21,780	45,370	75,943
$40,000 under $100,000	27,965	479,258	*72	*18	25,580	18,806	25,412	55,796	25,400	157,854
$100,000 or more	19,019	774,565	*449	*603	18,466	44,456	17,491	69,220	18,277	248,295
Dairy farms, total	**163,039**	**2,814,519**	**5,572**	**7,520**	**150,900**	**124,549**	**130,310**	**225,881**	**134,491**	**492,529**
No farm receipts reported	*1,356	*1,797	—	—	**2,091	**92	—	—	—	—
$1 under $5,000	2,198	2,330	—	—	**	**	*366	*20	*730	*178
$5,000 under $40,000	64,187	293,468	*942	*469	57,834	19,417	49,331	25,513	49,308	60,147
$40,000 under $100,000	70,811	929,144	*2,257	*1,348	67,636	52,364	62,376	132,127	63,665	254,078
$100,000 or more	24,487	1,587,780	2,373	5,703	23,339	52,676	18,237	68,220	20,788	178,127
Poultry and eggs, total	**29,836**	**490,214**	**1,573**	**345**	**18,541**	**8,832**	**9,163**	**9,905**	**12,623**	**37,962**
No farm receipts reported	*748	*26	—	—	—	—	—	—	—	—
$1 under $5,000	10,668	5,801	*645	*43	6,235	437	*3,347	*382	*3,939	*481
$5,000 under $40,000	14,417	19,812	*740	*49	9,267	1,905	4,502	598	5,965	2,622
$40,000 under $100,000	*2,024	*4,627	—	—	*786	*237	*175	*839	*1,040	*2,644
$100,000 or more	1,979	459,947	*188	*253	2,253	6,253	1,139	8,086	1,679	32,214
General livestock except animal specialty, total	**74,993**	**499,368**	**910**	**1,698**	**55,108**	**21,542**	**35,407**	**59,342**	**38,918**	**124,004**
No farm receipts reported	4,656	5,154	—	—	3,694	942	*552	*79	*2,156	*879
$1 under $5,000	27,939	26,813	*374	*244	21,432	2,603	4,760	799	6,283	3,681
$5,000 under $40,000	26,690	59,321	*388	*1,364	16,745	2,891	18,398	8,070	18,356	18,011
$40,000 under $100,000	6,948	56,703	*66	*24	6,242	3,403	5,202	7,095	5,411	27,916
$100,000 or more	8,760	351,376	*82	*67	6,995	11,704	6,495	43,299	6,712	73,517
Animal specialty, total	**67,509**	**157,032**	**1,481**	**1,197**	**58,757**	**30,281**	**7,409**	**1,911**	**10,000**	**7,067**
No farm receipts reported	10,672	9,411	*173	*138	10,907	3,467	*176	*10	*2,462	*394
$1 under $5,000	42,205	59,936	*399	*187	33,136	9,390	5,253	916	4,490	2,506
$5,000 under $40,000	13,277	59,128	*837	*827	13,790	14,277	1,817	752	2,556	3,168
$40,000 under $100,000	788	3,884	—	—	528	1,006	*113	*130	401	810
$100,000 or more	567	24,672	*72	*45	396	2,141	50	103	91	189
Farms not allocable, total	**68,013**	**73,341**	**7,606**	**4,713**	**38,672**	**5,604**	**37,340**	**8,718**	**46,225**	**35,266**
No farm receipts reported	44,108	32,621	4,455	2,816	23,366	2,807	21,333	4,150	23,984	13,664
$1 under $5,000	18,678	11,282	2,435	1,499	11,262	1,626	12,063	2,545	17,101	9,290
$5,000 under $40,000	3,652	6,113	**716	**399	2,996	690	3,827	1,088	4,039	1,671
$40,000 under $100,000	*21	*109	—	—	*11	*35	*28	*129	*211	*2,272
$100,000 or more	1,554	23,215	**	**	1,037	447	89	807	890	8,368

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farm, operators only, total	**254,678**	**135,645**	**1,883,550**	**4,332,944**	**162,551**	**197,920**	**2,273,909**	**538,719**	**16,237,781**	**504,073**	**7,070,929**
No farm receipts reported	**11,360**	**3,746**	**68,000**	**22,528**	**1,844**	**431**	**—713,436**	**3,617**	**43,203**	*1,462	*—266
$1 under $5,000	**67,186**	**10,659**	**521,273**	**192,658**	**18,383**	**2,171**	**—2,015,438**	**140,450**	**108,647**	**134,774**	**78,528**
$5,000 under $40,000	**80,426**	**29,705**	**776,412**	**1,063,485**	**68,706**	**40,323**	**70,162**	**205,702**	**755,365**	**193,794**	**790,221**
$40,000 under $100,000	**69,113**	**45,333**	**332,844**	**1,321,470**	**50,855**	**82,515**	**2,747,330**	**95,069**	**1,170,493**	**88,095**	**912,373**
$100,000 or more	**26,593**	**46,203**	**185,021**	**1,732,802**	**22,763**	**72,480**	**2,185,291**	**93,881**	**14,160,072**	**85,948**	**5,290,073**
Field crop, total	**36,948**	**16,710**	**785,980**	**2,303,465**	**112,352**	**125,864**	**2,918,606**	**114,922**	**1,197,151**	**110,304**	**759,498**
No farm receipts reported	*647	*516	8,511	3,977	**10,476	**855	—93,859	*10	*6	*10	*—6
$1 under $5,000	11,963	1,014	202,581	68,318	**	**	—460,170	8,928	2,086	8,166	365
$5,000 under $40,000	7,810	2,706	330,766	519,974	54,421	23,537	378,721	41,747	94,082	38,750	81,358
$40,000 under $100,000	11,577	7,005	168,596	788,407	35,909	71,849	1,782,514	39,994	245,419	37,694	235,378
$100,000 or more	4,951	5,469	75,526	922,788	11,545	29,623	1,311,400	24,243	855,558	25,684	442,402
Vegetable and melon, total	***80**	***101**	**38,272**	**130,441**	**564**	**3,166**	**172**	**3,520**	**244,555**	**3,202**	**101,179**
No farm receipts reported	—	—	*33	*8	—	—	*—3,264	—	—	—	—
$1 under $5,000	—	—	12,136	3,295	—	—	—29,283	*10	*164	—	—
$5,000 under $40,000	—	—	14,664	22,069	*80	*39	2,623	—	—	—	—
$40,000 under $100,000	*21	*38	5,417	44,806	*274	*124	21,021	*1,225	*27,350	*1,195	*11,273
$100,000 or more	*59	*63	6,022	60,262	210	3,004	9,075	2,285	217,042	2,007	89,906
Fruit and tree nut, total	**2,101**	**2,994**	**52,995**	**82,949**	**5,401**	**29,370**	**156,806**	**4,677**	**80,525**	**4,010**	**25,539**
No farm receipts reported	—	—	1,585	700	*177	*9	—21,197	*3	*105	—	—
$1 under $5,000	*1,654	*322	18,463	4,957	*1,270	*343	—49,977	*504	*212	*3	*
$5,000 under $40,000	*243	*127	22,319	15,428	*1,797	*13,477	18,158	*2,206	*3,016	*2,181	*6,575
$40,000 under $100,000	*184	*2,360	6,017	20,506	*1,096	*1,312	50,955	*1,353	*1,016	*1,381	*—568
$100,000 or more	*20	*185	4,611	41,358	1,061	14,229	158,866	611	76,176	445	19,532
Horticultural specialty, total	***108**	***68**	**5,889**	**7,225**	***37**	***6**	**—7,378**	**1,272**	**6,264**	***112**	***387**
No farm receipts reported	—	—	*1,234	*141	—	—	—10,756	—	—	—	—
$1 under $5,000	—	—	*1,618	*508	—	—	—5,137	*502	*835	—	—
$5,000 under $40,000	—	—	2,696	3,258	—	—	—1,752	*629	*2,911	*40	*167
$40,000 under $100,000	—	—	*29	*142	—	—	*—792	*68	*2,460	—	—
$100,000 or more	*108	*68	312	3,175	*37	*6	11,059	*73	*58	*72	*220
Beef cattle feedlots, total	***17**	***129**	**1,117**	**7,164**	***4**	***65**	**—9,321**	**1,965**	**703,260**	**1,197**	**196,445**
No farm receipts reported	—	—	—	—	—	—	*—13,947	**396	**28,398	—	—
$1 under $5,000	—	—	**35	**63	—	—	*—463	**	**	**294	**1,304
$5,000 under $40,000	*12	*1	**	**	—	—	*1,255	*293	*2,720	**	**
$40,000 under $100,000	—	—	*814	*3,521	—	—	*—4,305	*161	*9,678	**	**
$100,000 or more	*5	*128	268	3,580	*4	*65	8,139	1,115	662,465	903	195,140
Beef cattle, except feedlots, total	**66,204**	**23,729**	**487,714**	**854,031**	**20,538**	**21,299**	**—634,507**	**217,137**	**9,724,500**	**198,853**	**4,063,567**
No farm receipts reported	2,298	252	12,016	3,475	**2,056	**539	—109,404	*1,637	*14,286	**64,781	**48,975
$1 under $5,000	25,843	2,447	164,425	69,318	**	**	—630,302	67,022	52,663	**	**
$5,000 under $40,000	28,353	11,178	224,746	288,225	6,580	1,397	—380,879	82,602	330,080	78,107	321,106
$40,000 under $100,000	5,034	2,586	43,433	154,994	6,209	5,155	228,365	25,728	496,385	21,819	382,635
$100,000 or more	4,676	7,267	43,094	338,019	5,692	14,208	257,713	40,148	8,831,085	34,144	3,310,872
Hogs, sheep, and goats, total	**22,423**	**3,795**	**167,974**	**321,589**	**14,079**	**13,134**	**—231,628**	**80,885**	**1,025,946**	**77,356**	**790,235**
No farm receipts reported	—	—	*3,206	*653	—	—	—28,424	*111	*11	—	—
$1 under $5,000	13,702	1,847	56,207	20,450	*1,907	*44	—271,082	24,754	14,862	22,635	7,044
$5,000 under $40,000	6,217	220	62,156	82,684	*5,664	*1,714	—65,657	33,738	119,881	33,392	217,725
$40,000 under $100,000	*1,642	*397	27,901	86,946	5,193	3,506	55,924	12,758	147,946	12,601	125,659
$100,000 or more	862	1,330	18,504	130,857	*1,315	*7,871	77,610	9,524	743,247	8,728	439,808
Dairy farms, total	**92,917**	**61,083**	**161,893**	**429,057**	**3,905**	**1,171**	**1,070,144**	**20,555**	**210,431**	**20,490**	**41,807**
No farm receipts reported	*129	*50	*1,227	*906	—	—	*—8,203	—	—	—	—
$1 under $5,000	*771	*27	*1,512	*573	—	—	—2,360	*2,763	*569	*2,732	*1,359
$5,000 under $40,000	27,532	8,343	63,958	81,341	*12	*5	153,227	8,001	12,707	8,001	5,813
$40,000 under $100,000	49,159	30,275	71,489	197,393	*2,141	*444	594,975	6,181	23,849	6,174	—2,867
$100,000 or more	15,326	22,388	23,707	148,845	*1,752	*722	332,506	3,610	173,306	3,583	37,502
Poultry and eggs, total	**1,214**	**761**	**28,970**	**55,055**	***756**	***1,637**	**93,287**	**4,611**	**313,474**	**4,477**	**71,907**
No farm receipts reported	—	—	—	—	—	—	*—161	*748	*4	*748	*—4
$1 under $5,000	*507	*209	6,189	3,268	*156	*29	—23,007	*174	*19	*174	*12
$5,000 under $40,000	*636	*25	18,176	20,909	*67	*51	102,507	*2,034	*10,977	*1,966	*—906
$40,000 under $100,000	—	—	2,236	3,820	—	—	20,290	*6	*174	*6	*209
$100,000 or more	*71	*528	2,369	27,058	*533	*1,557	—6,342	1,649	302,300	1,583	72,596
General livestock except animal specialty, total	**8,981**	**4,272**	**58,051**	**86,659**	**606**	**1,145**	**—231,792**	**66,442**	**2,430,112**	**67,139**	**982,457**
No farm receipts reported	*740	*326	3,224	299	—	—	—27,346	*668	*207	*668	*—207
$1 under $5,000	3,475	438	17,246	7,151	—	—	—136,825	23,731	29,451	24,951	14,121
$5,000 under $40,000	3,115	358	23,121	15,326	**14	**16	—70,723	26,242	135,859	26,093	144,278
$40,000 under $100,000	*1,259	*1,195	6,220	19,034	**	**	—3,406	6,979	197,965	6,814	155,403
$100,000 or more	392	1,955	8,240	44,850	592	1,129	6,507	8,822	2,066,632	8,613	668,863
Animal specialty, total	**17,977**	**20,783**	**23,280**	**16,694**	**996**	**527**	**—383,496**	**19,398**	**115,616**	**15,253**	**29,515**
No farm receipts reported	3,180	1,875	3,360	1,703	*174	*194	—73,339	*32	*162	*31	*—27
$1 under $5,000	8,148	4,055	12,473	4,661	*726	*138	—227,347	10,490	7,014	9,819	5,341
$5,000 under $40,000	6,322	6,690	6,258	7,069	*44	*11	—75,073	8,046	42,615	4,841	12,458
$40,000 under $100,000	236	1,462	668	1,758	*31	*123	—8,328	563	17,301	400	5,243
$100,000 or more	91	6,702	521	1,502	*21	*62	590	267	48,525	162	6,500
Farms not allocable, total	**5,708**	**1,219**	**71,415**	**38,615**	**3,315**	**536**	**—466,982**	**3,335**	**185,947**	**1,682**	**8,372**
No farm receipts reported	4,366	726	33,604	10,667	*1,491	*228	—323,537	*14	*27	*3	*—1
$1 under $5,000	1,123	298	28,421	10,155	*1,794	*224	—179,487	*1,570	*771	*1,513	*1,291
$5,000 under $40,000	**187	**73	7,519	7,142	**30	**84	7,755	*164	*518	*132	*348
$40,000 under $100,000	**	**	*24	*143	—	—	10,117	*53	*952	*10	*1
$100,000 or more	*32	*122	1,847	10,508	**	**	18,170	1,534	183,679	*24	*6,733

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Number of farms	Farm business receipts total	Agriculture program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farm, landlords only, total	**407,670**	**4,578,283**	**106,992**	**51,123**	**6,212**	**26,552**	**103,170**	**23,260**	**2,244,811**	**13,487**	**17,376**
No farm receipts reported	**4,786**	—	—	—	—	—	—	—	**15,883**	—	—
$1 under $5,000	**161,846**	**358,049**	**26,760**	**4,174**	*837	*1,546	**24,249**	**1,777**	**220,073**	**1,263**	**384**
$5,000 under $40,000	**225,366**	**3,068,214**	**76,040**	**36,561**	**4,203**	**22,715**	**71,780**	**15,281**	**1,455,783**	**10,761**	**14,039**
$40,000 under $100,000	**13,583**	**808,294**	**3,113**	**6,055**	*1,172	*2,291	**5,769**	**3,501**	**385,255**	**1,390**	**1,764**
$100,000 or more	**2,089**	**343,725**	**1,079**	**4,333**	—	—	**1,372**	**2,701**	**167,817**	*73	*1,189
Field crop, total	**333,029**	**3,707,705**	**97,005**	**45,347**	**4,099**	**14,793**	**92,824**	**20,066**	**1,699,523**	**11,155**	**13,272**
No farm receipts reported	*810	—	—	—	—	—	—	—	*598	—	—
$1 under $5,000	129,993	283,078	23,570	3,451	*671	*1,531	21,644	1,580	149,301	1,261	383
$5,000 under $40,000	190,879	2,643,450	69,927	33,152	2,256	10,972	65,974	14,527	1,211,927	8,432	9,935
$40,000 under $100,000	9,854	572,497	2,767	4,753	*1,172	*2,291	4,254	2,248	242,300	1,390	1,764
$100,000 or more	1,493	208,680	741	3,990	—	—	952	1,711	95,397	*72	*1,189
Vegetable and melon, total	**1,497**	**13,094**	*37	*8	—	—	*4	*1	**6,018**	*163	*554
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*645	*1,533	—	—	—	—	—	—	*14	—	—
$5,000 under $40,000	*829	*9,703	**37	**8	—	—	**4	**1	**6,004	*163	*554
$40,000 under $100,000	**23	**1,858	**	**	—	—	**	**	**	—	—
$100,000 or more	**	**	—	—	—	—	—	—	**	—	—
Fruit and tree nut, total	**3,423**	**62,221**	*326	*240	—	—	*269	*1,082	**20,088**	*20	*6
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	2,630	9,562	*313	*197	—	—	—	—	7,121	—	—
$5,000 under $40,000	320	6,062	*6	*25	—	—	*59	*163	2,088	*20	*6
$40,000 under $100,000	*260	*16,269	*7	*18	—	—	—	—	*3,980	—	—
$100,000 or more	*213	*30,327	—	—	—	—	*210	*919	*6,899	—	—
Horticultural specialty, total	***1,625**	***13,036**	—	—	—	—	—	—	***10,424**	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*1,625	*13,036	—	—	—	—	—	—	*10,424	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots, total	—	—	—	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	**11,550**	**211,356**	**4,861**	**3,010**	—	—	**2,765**	**442**	**105,522**	***1,420**	***999**
No farm receipts reported	**2,333	**6,823	**45	**1	—	**104	**2	**3,076	—	—	—
$1 under $5,000	**	**	**	—	—	**	**	**	—	—	—
$5,000 under $40,000	8,498	104,253	4,599	2,982	—	—	*2,094	*345	56,643	**1,420	**999
$40,000 under $100,000	486	31,168	*11	*8	—	—	*360	*27	10,743	—	—
$100,000 or more	*233	*69,111	*206	*19	—	—	*207	*68	*35,050	**	**
Hogs, sheep, and goats, total	**5,465**	**166,467**	***518**	***90**	—	—	***3,100**	***75**	**147,375**	***168**	***264**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*1,478	*6,833	*511	*69	—	—	*511	*12	*3,945	—	—
$5,000 under $40,000	*2,762	*68,161	**7	**21	—	—	**2,589	**63	*53,923	*168	*264
$40,000 under $100,000	**1,225	**91,472	—	—	—	—	**	**	*88,969	—	—
$100,000 or more	**	**	**	**	—	—	—	—	*538	—	—
Dairy farms, total	**1,949**	**65,624**	***1,276**	***142**	***7**	***1**	***290**	***91**	**53,331**	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*250	*538	—	—	—	—	*36	*(1)	*896	—	—
$5,000 under $40,000	*1,564	*39,030	*1,158	*61	*7	*1	*244	*90	*25,462	—	—
$40,000 under $100,000	*10	*490	—	—	—	—	*10	*(1)	*282	—	—
$100,000 or more	*125	*25,566	*118	*81	—	—	—	—	*26,692	—	—
Poultry and eggs, total	***698**	***5,499**	***7**	***21**	—	—	—	—	***5,287**	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*698	*5,499	*7	*21	—	—	—	—	*5,287	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	***9**	***7,351**	—	—	—	—	—	—	***950**	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	*9	*7,351	—	—	—	—	—	—	*950	—	—
Animal specialty, total	***1,392**	***11,848**	—	—	—	—	—	—	***3,160**	***21**	***24**
No farm receipts reported	**1,392	**11,848	—	—	—	—	—	—	*3	—	—
$1 under $5,000	**	**	—	—	—	—	—	—	*25	—	—
$5,000 under $40,000	**	**	—	—	—	—	—	—	*3,104	*21	*24
$40,000 under $100,000	**	**	—	—	—	—	—	—	*28	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable, total	**47,033**	**314,083**	**2,962**	**2,266**	***2,106**	***11,758**	**3,918**	**1,503**	**193,135**	**540**	**2,258**
No farm receipts reported	3,974	—	—	—	—	—	—	—	15,273	—	—
$1 under $5,000	24,517	49,677	2,321	456	*166	*16	1,954	183	55,696	**540	**2,258
$5,000 under $40,000	16,802	167,249	*301	*308	*1,940	*11,743	819	92	81,558	**	**
$40,000 under $100,000	1,726	95,002	*327	*1,277	—	—	*1,142	*1,225	38,357	—	—
$100,000 or more	*14	*2,155	*13	*226	—	—	*3	*3	*2,252	—	—

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farm, landlords only, total	42,300	133,023	13,082	9,644	34,334	7,631	160,249	121,965	238,333	452,403
No farm receipts reported	**7,461	**3,322	*33	*49	*3	*1	*851	*316	1,734	2,364
$1 under $5,000	**	**	6,214	2,124	5,086	518	35,533	6,844	65,349	35,040
$5,000 under $40,000	31,077	59,399	6,562	2,695	25,701	3,889	111,816	86,060	157,235	292,217
$40,000 under $100,000	3,238	58,268	*40	*190	3,155	2,293	10,364	21,543	12,040	88,049
$100,000 or more	524	12,033	*233	*4,584	389	930	1,685	7,202	1,975	34,733
Field crop, total	23,841	27,649	8,870	4,256	20,003	2,501	145,261	110,512	217,776	390,746
No farm receipts reported	—	—	—	—	—	—	—	—	*11	*4
$1 under $5,000	2,523	251	*3,791	*1,577	*1,702	*193	32,359	6,094	59,887	28,928
$5,000 under $40,000	19,654	21,633	5,015	2,484	16,821	2,153	104,184	81,225	147,754	275,958
$40,000 under $100,000	1,508	4,766	*38	*167	1,425	146	7,598	17,519	8,693	61,988
$100,000 or more	*156	*999	*26	*28	*55	*9	1,120	5,673	1,431	23,869
Vegetable and melon, total	**	**	—	—	*3	*(1)	*111	*114	*653	*1,160
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	*3	*(1)	**111	**114	**653	**1,158
$5,000 under $40,000	—	—	—	—	—	—	**	**	**	**
$40,000 under $100,000	—	—	—	—	—	—	—	—	**	**
$100,000 or more	**	**	—	—	—	—	—	—	—	—
Fruit and tree nut, total	*1,722	*1,925	*75	*11	*1,722	*189	*2,010	*570	2,222	3,213
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*1,722	*1,925	*75	*11	*1,722	*189	*1,724	*533	*1,737	*18
$5,000 under $40,000	—	—	—	—	—	—	*77	*35	*92	*86
$40,000 under $100,000	—	—	—	—	—	—	—	—	*183	*712
$100,000 or more	—	—	—	—	—	—	*209	*3	*210	*2,397
Horticultural specialty, total	—	—	—	—	—	—	**	**	*1,625	*32
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	**	**	*1,625	*32
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots, total	—	—	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	7,436	16,348	*206	*4,567	5,602	1,719	2,849	2,236	3,789	7,935
No farm receipts reported	**310	**96	—	—	**417	**4	**2,144	**642	**354	**270
$1 under $5,000	**	**	—	—	**	**	—	—	**	**
$5,000 under $40,000	6,409	5,967	—	—	4,492	702	**	**	2,753	3,142
$40,000 under $100,000	485	1,953	**206	**4,566	485	137	*474	*412	475	1,924
$100,000 or more	*232	*8,333	**	**	*208	*876	*231	*1,182	*207	*2,599
Hogs, sheep, and goats, total	5,464	78,017	*1,519	*190	*4,784	*2,780	*2,753	*2,476	*2,747	*16,974
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*1,478	*549	—	—	*967	*56	—	—	—	—
$5,000 under $40,000	*2,762	*25,947	*1,519	*190	*2,594	*738	*1,531	*1,104	*1,525	*6,859
$40,000 under $100,000	**1,224	**51,521	—	—	**1,223	**1,985	*1,222	*1,373	*1,222	*10,115
$100,000 or more	**	**	—	—	**	**	—	—	—	—
Dairy farms, total	*1,577	*7,126	—	—	*1,573	*301	*1,407	*1,915	*1,411	*7,719
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*36	*15	—	—	*36	*1	*36	*17	*36	*37
$5,000 under $40,000	*1,406	*5,086	—	—	*1,402	*234	*1,236	*1,549	*1,240	*1,789
$40,000 under $100,000	*10	*75	—	—	*10	*20	*10	*5	*10	*33
$100,000 or more	*125	*1,950	—	—	*125	*45	*125	*344	*125	*5,860
Poultry and eggs, total	*691	*142	—	—	—	—	**	**	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*691	*142	—	—	—	—	**	**	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	**	**	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	**	**	—	—	—	—	—	—	—	—
Animal specialty, total	*20	*78	*20	*4	*42	*42	—	—	*21	*3
No farm receipts reported	—	—	—	—	**42	**42	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*20	*78	*20	*4	**	**	—	—	*21	*3
$40,000 under $100,000	—	—	—	—	**	**	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
Farms not allocable, total	1,539	1,075	2,392	617	605	98	5,166	4,038	8,089	24,621
No farm receipts reported	**1,392	**487	*33	*49	**244	**75	*850	*315	1,723	2,361
$1 under $5,000	**	**	*2,348	*537	**	**	1,414	201	3,335	5,787
$5,000 under $40,000	*135	*547	*8	*18	*349	*22	*1,844	*1,288	1,574	3,198
$40,000 under $100,000	*12	*41	**3	**11	*12	*1	*1,058	*2,233	**1,457	**13,275
$100,000 or more	—	—	**	**	—	—	—	—	**	**

Footnotes at end of table.

Table 6.—Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts—Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farm, landlords only, total	4,206	424	93,731	69,202	45,009	17,496	1,956,477	700	37,166	713	23,970
No farm receipts reported	**968	**25	*2,104	*463	*709	*374	—19,627	—	—	—	—
$1 under $5,000	**	**	20,428	5,028	8,706	766	109,370	*313	*70	*313	*82
$5,000 under $40,000	*3,207	*380	65,416	42,155	32,988	14,091	1,407,338	**54	**202	*53	*132
$40,000 under $100,000	*23	*6	4,703	14,856	2,543	2,171	368,577	**	**	*14	*29
$100,000 or more	*8	*13	1,080	6,701	*63	*94	90,819	*333	*36,893	*333	*23,727
Field crop, total	*750	*61	70,202	44,158	43,314	16,298	1,755,796	*356	*140	*369	*129
No farm receipts reported	—	—	*633	*62	—	—	*—1,076	—	—	—	—
$1 under $5,000	—	—	13,425	3,475	8,451	742	113,107	*313	*70	*313	*82
$5,000 under $40,000	**750	**62	52,713	31,952	32,332	13,304	1,260,104	*43	*70	*43	*44
$40,000 under $100,000	**	**	2,917	5,014	2,477	2,160	294,419	—	—	*13	*3
$100,000 or more	—	—	514	3,655	*54	*93	89,243	—	—	—	—
Vegetable and melon, total	—	—	*435	*207	**	**	6,417	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*1,519	—	—	—	—
$5,000 under $40,000	—	—	*413	*200	**	**	*3,870	—	—	—	—
$40,000 under $100,000	—	—	**22	**7	—	—	**1,027	—	—	—	—
$100,000 or more	—	—	**	**	—	—	**	—	—	—	—
Fruit and tree nut, total	—	—	2,076	816	—	—	23,117	**	**	**	**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	*1,730	*188	—	—	158	—	—	—	—
$5,000 under $40,000	—	—	*96	*24	—	—	1,169	**	**	**	**
$40,000 under $100,000	—	—	*40	*43	—	—	*11,465	—	—	—	—
$100,000 or more	—	—	*210	*560	—	—	*10,325	—	—	—	—
Horticultural specialty, total	—	—	*1,624	*810	—	—	*498	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	*1,624	*810	—	—	*498	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots, total	—	—	—	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	**	**	6,097	8,151	*76	*20	46,653	*216	*30,744	*216	*22,586
No farm receipts reported	—	—	—	—	—	—	**3,531	—	—	—	—
$1 under $5,000	—	—	*371	*196	—	—	**	—	—	—	—
$5,000 under $40,000	—	—	5,108	5,931	*11	*9	40,603	**10	**126	**10	**113
$40,000 under $100,000	**	**	*409	*935	*65	*11	7,516	**	**	**	**
$100,000 or more	**	**	*209	*1,089	—	—	*4,997	*206	*30,618	*206	*22,474
Hogs, sheep, and goats, total	*2,030	*199	*3,770	*9,114	**	**	8,098	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*967	*24	*1,478	*160	—	—	*1,988	—	—	—	—
$5,000 under $40,000	*1,063	*174	*1,069	*185	—	—	*6,603	—	—	—	—
$40,000 under $100,000	—	—	**1,223	**8,769	**	**	*—256	—	—	—	—
$100,000 or more	—	—	**	**	—	—	*—237	—	—	—	—
Dairy farms, total	*1,412	*158	*379	*1,423	—	—	7,628	*118	*117	*118	*84
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*—399	—	—	—	—
$5,000 under $40,000	*1,395	*146	*244	*43	—	—	*11,518	—	—	—	—
$40,000 under $100,000	*10	*(1)	*10	*13	—	—	*79	—	—	—	—
$100,000 or more	*7	*12	*125	*1,367	—	—	*3,570	*118	*117	*118	*84
Poultry and eggs, total	—	—	—	—	—	—	*—598	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	*—598	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	—	—	*9	*16	*9	*1	*199	**	**	**	**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	*9	*16	*9	*1	*199	**	**	**	**
Animal specialty, total	**	**	*1,389	*1,364	—	—	*5,680	—	—	—	—
No farm receipts reported	**	**	—	—	—	—	*—10	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*—40	—	—	—	—
$5,000 under $40,000	—	—	*1,389	*1,364	—	—	*5,742	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	*—12	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable, total	—	—	7,750	3,142	*1,576	*1,137	102,988	—	—	—	—
No farm receipts reported	—	—	*1,471	*401	*709	*374	—18,530	—	—	—	—
$1 under $5,000	—	—	3,424	1,009	*255	*24	—10,506	—	—	—	—
$5,000 under $40,000	—	—	2,760	1,646	*612	*739	77,828	—	—	—	—
$40,000 under $100,000	—	—	*84	*85	—	—	54,447	—	—	—	—
$100,000 or more	—	—	*11	*2	—	—	*—252	—	—	—	—

*This estimate should be used with caution because of the small number of sample return on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Less than $500
Note: Detail may not add to total because of rounding.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Returns with and without adjusted gross income, total	**11,084,361**	**12,329,982**	**487,807,384**	**233,184,837**	**60,758,789**	**172,426,048**	**41,290,108**	**2,947,818**	**2,959,882**	**2,393,487**	**124,659**	**213,771**	**38,342,289**	**43,720,586**
Returns with adjusted gross income, total	10,669,573	11,839,982	449,119,020	239,946,075	66,182,933	173,763,142	41,289,583	2,947,706	2,959,588	2,393,387	124,491	213,762	38,341,877	43,620,949
Under $5,000	1,306,829	1,407,278	29,201,446	3,743,118	881,043	2,862,075	24,918	4,341	47,764	3,959	*1,017	*65	20,577	202,303
$5,000 under $10,000	1,752,984	1,914,260	45,532,167	13,115,166	4,340,954	8,774,212	495,681	78,810	305,125	64,366	6,343	1,895	416,871	888,568
$10,000 under $20,000	3,161,528	3,502,785	97,376,369	46,978,889	11,978,842	35,000,047	4,183,443	518,051	958,527	434,090	30,744	19,436	3,665,392	4,877,910
$20,000 under $50,000	3,747,517	4,181,991	173,579,311	111,615,440	28,465,679	83,149,761	16,743,564	1,283,903	1,269,763	1,053,764	58,087	86,468	15,459,661	17,708,295
$50,000 under $100,000	560,945	657,386	68,445,962	37,044,610	14,500,955	22,543,655	9,196,925	556,365	286,411	450,291	19,218	49,696	8,640,560	9,328,910
$100,000 under $500,000	134,648	168,942	30,295,599	21,656,098	5,347,654	16,308,444	7,884,303	396,259	87,944	306,648	8,484	47,310	7,488,043	7,849,533
$500,000 under $1,000,000	3,655	5,099	2,272,146	2,440,020	289,585	2,150,435	1,118,553	55,742	2,842	39,080	428	5,760	1,062,811	1,111,998
$1,000,000 or more	1,467	2,241	2,416,021	3,352,734	378,220	2,974,514	1,642,197	54,235	1,212	41,190	170	3,133	1,587,962	1,653,432
Returns with no adjusted gross income	414,788	490,000	38,688,364	- 6,761,238	- 5,424,144	- 1,337,094	525	*112	*294	*100	*168	*9	413	99,637
All Nonfarm Industries														
Returns with and without adjusted gross income, total	**8,595,736**	**9,343,603**	**395,669,594**	**187,266,317**	**56,528,403**	**130,737,914**	**32,783,790**	**1,938,426**	**1,985,722**	**1,457,124**	**115,784**	**197,807**	**30,845,364**	**35,317,712**
Returns with adjusted gross income, total	8,326,462	9,036,835	370,829,186	191,560,946	59,103,106	132,457,840	32,783,292	1,938,314	1,985,428	1,457,025	115,616	197,798	30,844,978	35,249,193
Under $5,000	987,951	1,045,490	22,532,697	2,868,432	1,062,724	1,805,708	19,511	2,702	26,305	2,365	*1,017	*65	16,809	164,502
$5,000 under $10,000	1,340,729	1,438,846	37,263,851	10,023,127	3,989,467	6,033,660	367,386	47,297	190,558	35,420	6,343	1,895	320,089	720,534
$10,000 under $20,000	2,425,530	2,634,811	79,103,347	36,164,339	10,543,614	25,620,725	3,164,738	298,494	591,873	228,356	27,591	18,543	2,866,244	3,895,404
$20,000 under $50,000	2,989,760	3,256,593	142,883,316	89,380,866	24,537,528	64,843,338	13,182,124	794,763	874,375	587,378	56,178	83,738	12,387,361	14,228,500
$50,000 under $100,000	468,675	526,886	59,134,336	30,990,353	13,100,639	17,889,714	7,596,565	390,327	228,747	300,454	16,812	45,535	7,206,238	7,784,988
$100,000 under $500,000	109,675	128,779	25,760,540	17,526,092	5,139,601	12,386,491	6,287,274	311,499	70,315	235,415	7,193	40,643	5,975,775	6,280,479
$500,000 under $1,000,000	2,954	3,784	1,963,800	1,975,203	312,071	1,663,132	898,070	47,000	2,282	33,008	351	4,826	851,070	894,173
$1,000,000 or more	1,188	1,646	2,187,300	2,632,534	417,461	2,215,073	1,267,623	46,231	973	34,628	131	2,554	1,221,392	1,280,613
Returns with no adjusted gross income	269,274	306,768	24,840,408	- 4,294,629	- 2,574,703	- 1,719,926	499	*112	*294	*100	*168	*9	386	68,519
Agriculture, Forestry, and Fishing														
Returns with and without adjusted gross income, total	**3,181,025**	**3,262,599**	**98,568,112**	**61,582,970**	**5,225,460**	**56,357,510**	**11,774,252**	**1,375,105**	**1,255,623**	**1,262,593**	**18,592**	**35,998**	**10,399,147**	**11,772,520**
Returns with adjusted gross income, total	2,997,639	3,072,266	84,239,249	64,963,726	8,152,205	56,811,521	11,774,223	1,375,103	1,255,622	1,262,591	18,592	35,998	10,399,121	11,724,375
Under $5,000	393,407	397,052	7,198,826	1,082,332	- 135,382	1,217,714	6,334	1,833	23,791	1,786	—	—	4,502	50,930
$5,000 under $10,000	519,221	526,730	8,917,588	3,882,580	487,882	3,394,698	152,952	36,582	138,855	33,511	*511	*9	116,370	219,287
$10,000 under $20,000	923,198	943,655	19,724,972	13,581,325	1,649,428	11,931,897	1,258,717	275,965	456,580	257,861	5,317	2,845	982,752	1,246,823
$20,000 under $50,000	987,170	1,018,222	32,731,279	29,036,105	4,317,918	24,718,187	4,588,521	636,294	519,297	598,811	6,249	8,625	3,952,226	4,527,541
$50,000 under $100,000	134,114	142,389	10,333,670	8,811,803	1,665,015	7,146,788	2,293,906	234,612	86,908	212,952	3,988	7,530	2,059,294	2,239,731
$100,000 under $500,000	38,761	42,203	4,780,358	6,462,201	235,160	6,227,041	2,448,117	146,820	28,676	124,160	2,301	13,378	2,301,297	2,416,561
$500,000 under $1,000,000	1,241	1,382	317,560	830,369	- 25,397	855,766	385,466	20,912	1,040	15,895	148	2,155	364,554	383,204
$1,000,000 or more	527	633	234,998	1,277,012	- 42,418	1,319,430	640,210	22,085	475	17,615	78	1,456	618,126	640,299
Returns with no adjusted gross income	183,386	190,333	14,328,863	- 3,380,756	- 2,926,746	- 454,010	*28	**	**	**	—	—	*26	48,145
Farms: Total														
Returns with and without adjusted gross income, total	**2,921,934**	**2,986,379**	**92,137,790**	**56,636,323**	**4,230,385**	**52,405,938**	**10,992,566**	**1,303,900**	**1,182,107**	**1,203,088**	**16,107**	**30,319**	**9,688,666**	**10,954,450**
Returns with adjusted gross income, total	2,744,185	2,803,147	78,289,834	59,927,681	7,079,827	52,847,854	10,992,539	1,303,900	1,182,107	1,203,088	16,107	30,319	9,688,640	10,908,351
Under $5,000	359,352	361,788	6,668,749	988,178	- 181,681	1,169,859	5,683	1,727	22,508	1,682	—	—	3,956	45,223
$5,000 under $10,000	470,277	475,414	8,268,316	3,528,926	351,487	3,177,439	138,618	34,896	130,229	32,002	*511	*9	103,723	192,361
$10,000 under $20,000	850,407	867,974	18,273,022	12,521,459	1,435,227	11,086,232	1,167,032	263,516	433,608	247,300	4,571	1,890	903,516	1,142,200
$20,000 under $50,000	901,930	925,398	30,695,996	26,567,233	3,928,151	22,639,082	4,225,758	601,440	486,411	569,857	4,970	6,375	3,624,318	4,161,093
$50,000 under $100,000	123,514	130,500	9,311,626	8,130,854	1,400,317	6,730,537	2,123,604	221,775	80,478	202,126	3,629	6,158	1,901,829	2,067,823
$100,000 under $500,000	37,016	40,163	4,535,059	6,167,814	208,052	5,959,762	2,343,463	139,277	27,422	118,053	2,209	12,490	2,204,186	2,313,548
$500,000 under $1,000,000	1,190	1,315	308,346	795,290	- 22,486	817,776	369,968	20,105	1,000	15,278	142	2,018	349,863	367,871
$1,000,000 or more	499	595	228,721	1,227,926	- 39,241	1,267,167	618,412	21,163	451	16,789	75	1,378	597,249	618,232
Returns with no adjusted gross income	177,749	183,232	13,847,956	- 3,291,358	- 2,849,441	- 441,917	*26	—	—	—	—	—	*26	46,099

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Field crop														
Returns with and without adjusted gross income, total	**1,324,873**	**1,337,958**	**36,924,075**	**25,370,340**	**4,674,401**	**20,695,939**	**4,868,872**	**592,378**	**520,246**	**551,354**	**6,787**	**10,702**	**4,276,494**	**4,872,862**
Returns with adjusted gross income, total	1,240,661	1,252,599	31,828,831	26,790,930	5,835,147	20,955,783	4,868,856	592,378	520,246	551,354	6,787	10,702	4,276,478	4,851,193
Under $5,000	163,703	163,704	3,045,481	442,964	- 60,160	503,124	2,772	943	10,638	938	—	—	1,829	20,602
$5,000 under $10,000	190,757	191,338	2,836,754	1,418,264	233,306	1,184,958	54,426	12,043	50,421	10,867	—	—	42,382	72,537
$10,000 under $20,000	400,396	401,403	7,666,626	5,855,418	1,394,283	4,461,135	569,745	115,145	189,818	110,231	*1,800	*490	454,599	570,374
$20,000 under $50,000	410,291	416,957	13,260,619	12,335,248	2,978,147	9,357,101	2,038,887	294,003	221,528	281,578	2,076	1,851	1,744,884	2,025,012
$50,000 under $100,000	60,696	63,506	3,831,310	3,947,033	1,078,815	2,868,218	1,070,334	111,096	37,175	98,903	1,958	3,316	959,237	1,040,060
$100,000 under $500,000	14,349	15,194	1,145,079	2,277,400	218,051	2,059,349	876,001	49,330	10,278	40,778	886	4,083	826,671	864,179
$500,000 under $1,000,000	339	356	25,742	226,415	- 5,057	231,472	103,721	4,723	277	3,709	45	609	98,998	103,875
$1,000,000 or more	130	141	17,219	288,188	- 2,240	290,428	152,971	5,094	111	4,349	22	354	147,877	154,553
Returns with no adjusted gross income	84,212	85,359	5,095,244	- 1,420,590	- 1,160,746	- 259,844	*16	—	—	—	—	—	*16	21,669
Farms: Vegetable and melon														
Returns with and without adjusted gross income, total	**45,565**	**45,617**	**2,158,362**	**743,521**	**6,589**	**736,932**	**161,318**	**15,753**	**18,602**	**14,423**	**397**	**715**	**145,565**	**162,630**
Returns with adjusted gross income, total	40,819	40,856	1,447,202	852,376	106,094	746,282	161,318	15,753	18,602	14,423	397	715	145,565	161,826
Under $5,000	*4,495	*4,495	*80,884	*11,633	*- 9,213	20,846	—	—	—	—	—	—	—	*336
$5,000 under $10,000	*4,546	*4,546	*111,680	*33,482	*8,226	25,256	*1,457	*427	*1,690	*427	—	—	*1,030	*2,419
$10,000 under $20,000	17,357	17,357	491,258	245,911	20,884	225,027	18,992	4,174	9,009	3,751	*285	*15	14,818	18,601
$20,000 under $50,000	12,621	12,621	485,338	347,787	53,552	294,235	55,608	7,611	6,828	7,166	**87	**324	47,997	54,387
$50,000 under $100,000	1,314	1,314	103,127	77,692	15,075	62,617	18,133	1,433	734	1,391	**	**	16,700	18,316
$100,000 under $500,000	464	501	152,999	68,356	16,095	52,261	25,702	1,710	321	1,326	*22	*345	23,993	26,072
$500,000 under $1,000,000	18	18	14,954	12,411	—	12,411	5,397	374	16	343	**3	**30	5,022	5,684
$1,000,000 or more	*4	*4	*6,962	*55,104	*1,475	53,629	*36,029	*25	*4	*19	**	**	*36,004	*36,011
Returns with no adjusted gross income	4,746	4,761	711,160	- 108,855	- 99,505	- 9,350	—	—	—	—	—	—	—	804
Farms: Fruit and tree nut														
Returns with and without adjusted gross income, total	**78,530**	**79,654**	**2,405,065**	**2,751,003**	**179,922**	**2,571,081**	**784,770**	**47,163**	**31,216**	**39,548**	**670**	**2,533**	**737,607**	**781,304**
Returns with adjusted gross income, total	74,406	75,523	2,118,239	2,888,812	273,900	2,614,912	784,770	47,163	31,216	39,548	670	2,533	737,607	779,444
Under $5,000	5,303	5,303	159,653	19,552	- 11,254	30,806	*40	—	—	—	—	—	*40	*830
$5,000 under $10,000	13,910	13,910	129,706	94,540	16,754	77,786	*1,297	*391	*1,513	*324	—	—	*906	4,381
$10,000 under $20,000	14,319	14,319	183,663	215,004	20,484	194,520	19,233	4,143	8,476	3,780	—	—	15,090	20,451
$20,000 under $50,000	27,158	27,840	661,876	822,666	75,407	747,259	136,537	9,986	12,612	8,602	*236	*375	126,551	137,534
$50,000 under $100,000	8,846	8,969	483,513	589,501	68,170	521,331	145,539	10,371	5,174	8,388	*257	*607	135,169	142,655
$100,000 under $500,000	4,644	4,937	439,550	802,021	97,812	704,209	311,531	16,820	3,246	15,062	146	1,232	294,711	304,769
$500,000 under $1,000,000	148	164	44,165	100,585	8,643	91,942	46,003	2,415	119	1,451	17	147	43,588	44,864
$1,000,000 or more	78	81	16,114	244,944	- 2,115	247,059	124,589	3,037	76	1,941	14	171	121,552	123,960
Returns with no adjusted gross income	4,124	4,131	286,826	- 137,809	- 93,978	- 43,831	—	—	—	—	—	—	—	1,859
Farms: Horticultural specialty														
Returns with and without adjusted gross income, total	**15,047**	**15,060**	**301,639**	**281,475**	**- 6,880**	**288,355**	**52,445**	**2,923**	**2,791**	**2,415**	***240**	***363**	**49,522**	**53,590**
Returns with adjusted gross income, total	14,890	14,903	267,787	288,439	- 1,100	289,539	52,437	2,923	2,791	2,415	*240	*363	49,514	52,562
Under $5,000	*4,383	*4,383	*62,262	*15,989	*7,326	8,663	—	—	—	—	—	—	—	*941
$5,000 under $10,000	*3,691	*3,691	*61,688	*33,339	*- 9,726	43,065	*1,931	*31	*215	*31	—	—	*1,900	*2,063
$10,000 under $20,000	2,334	2,334	16,390	33,626	- 1,192	34,818	3,291	*382	*682	*353	—	—	2,909	3,193
$20,000 under $50,000	3,543	3,555	23,810	115,144	- 8,968	124,112	19,517	1,051	1,255	888	*128	*107	18,466	18,913
$50,000 under $100,000	612	612	42,812	38,131	1,616	36,515	9,104	554	*376	*367	*90	*156	8,550	9,288
$100,000 under $500,000	321	322	57,602	46,800	9,364	37,436	15,986	783	258	660	**22	**100	15,204	15,648
$500,000 under $1,000,000	**6	**6	**3,223	**5,410	**480	**4,930	**2,608	**123	**5	117	—	—	**2,485	**2,515
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	157	157	33,852	- 6,964	- 5,780	- 1,184	*8	—	—	—	—	—	*8	*1,028

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Beef cattle feedlots														
Returns with and without adjusted gross income, total	**2,849**	**2,850**	**1,028,466**	**141,143**	**-9,321**	**150,464**	**40,283**	**8,770**	**1,954**	**7,926**	**28**	**221**	**31,513**	**36,700**
Returns with adjusted gross income, total	2,687	2,687	863,662	163,432	943	162,489	40,283	8,770	1,954	7,926	28	221	31,513	36,349
Under $5,000	*16	*16	*15,990	*61	*2	59	*	—	—	—	—	—	*(1)	*4
$5,000 under $10,000	*98	*98	*33,252	*702	*-8,181	8,883	*13	*2	*5	*2	—	—	*11	*79
$10,000 under $20,000	*813	*813	*90,044	*15,169	*-124	15,293	*1,221	*1,106	*774	*1,106	—	—	*115	*209
$20,000 under $50,000	1,152	1,152	216,395	30,536	1,530	29,006	4,100	2,214	599	2,198	—	—	1,886	3,420
$50,000 under $100,000	404	404	157,742	28,840	8,054	20,786	6,977	560	402	508	*8	*25	6,417	6,972
$100,000 under $500,000	181	181	233,965	32,605	4,454	28,151	10,797	1,217	152	1,116	*14	*90	9,580	10,912
$500,000 under $1,000,000	16	16	76,310	11,801	-344	12,145	5,563	244	15	195	*3	*37	5,319	5,625
$1,000,000 or more	*7	*7	*39,965	*43,717	*-4,449	48,166	*11,610	*3,427	*7	*2,801	*3	*69	*8,183	*9,127
Returns with no adjusted gross income	162	163	164,803	-22,289	-10,264	-12,025	—	—	—	—	—	—	—	351
Farms: Beef cattle, except feedlots														
Returns with and without adjusted gross income, total	**659,470**	**661,086**	**23,595,014**	**13,478,738**	**-587,854**	**14,066,592**	**2,713,462**	**327,302**	**302,024**	**300,952**	**4,090**	**8,358**	**2,386,160**	**2,690,468**
Returns with adjusted gross income, total	624,677	626,245	20,112,496	14,203,802	-18,762	14,222,564	2,713,462	327,302	302,024	300,952	4,090	8,358	2,386,160	2,677,909
Under $5,000	80,728	80,728	1,167,138	222,144	15,189	206,955	1,630	*291	*5,775	*291	—	—	1,338	11,518
$5,000 under $10,000	103,231	103,231	1,947,385	783,526	-19,106	802,632	29,316	8,947	32,759	8,364	—	—	20,369	42,099
$10,000 under $20,000	192,049	192,051	4,198,574	2,833,841	-130,492	2,964,333	253,294	59,974	105,377	54,023	*1,282	*979	193,320	241,152
$20,000 under $50,000	211,823	212,593	8,447,457	6,128,461	187,772	5,940,689	958,354	142,236	128,905	135,050	1,022	671	816,118	932,030
$50,000 under $100,000	26,300	26,821	2,690,453	1,741,176	66,155	1,675,021	441,746	53,853	20,484	50,294	983	1,817	387,893	429,060
$100,000 under $500,000	9,902	10,131	1,457,680	1,748,352	-97,638	1,845,990	668,606	46,136	8,149	40,681	734	3,664	622,470	661,787
$500,000 under $1,000,000	444	468	99,463	294,887	-21,134	316,021	140,665	8,479	389	6,620	43	708	132,186	139,402
$1,000,000 or more	200	222	104,346	451,413	-19,507	470,920	219,851	7,386	186	5,628	26	519	212,465	220,860
Returns with no adjusted gross income	34,793	34,841	3,482,518	-725,064	-569,092	-155,972	—	—	—	—	—	—	—	12,559
Farms: Hogs, sheep, and goats														
Returns with and without adjusted gross income, total	**241,993**	**241,994**	**6,841,245**	**3,123,324**	**-223,530**	**3,346,854**	**460,388**	**66,192**	**92,289**	**60,850**	**716**	**441**	**394,196**	**458,601**
Returns with adjusted gross income, total	220,393	220,393	5,606,730	3,442,262	112,440	3,329,822	460,388	66,192	92,289	60,850	716	441	394,196	456,795
Under $5,000	36,165	36,165	803,870	93,372	-85,200	178,572	*494	*228	*3,653	*188	—	—	*265	3,573
$5,000 under $10,000	51,729	51,729	1,090,980	392,469	2,369	390,100	16,683	3,576	19,013	3,415	*511	*9	13,107	23,885
$10,000 under $20,000	74,074	74,074	1,995,835	1,073,913	36,828	1,037,085	100,430	21,440	37,873	19,867	*39	*(1)	78,990	97,971
$20,000 under $50,000	54,209	54,209	1,348,651	1,498,905	109,325	1,389,580	218,298	30,166	28,334	27,978	—	—	188,133	210,441
$50,000 under $100,000	3,469	3,469	268,444	226,060	56,309	169,751	59,976	6,998	2,760	6,879	*141	*45	52,978	57,408
$100,000 under $500,000	718	718	95,749	126,651	-5,534	132,185	49,921	2,890	633	2,163	**25	**386	47,031	49,573
$500,000 under $1,000,000	19	19	2,327	12,294	-364	12,658	5,962	520	15	90	**	**	5,442	5,458
$1,000,000 or more	10	10	*875	18,600	-1,292	19,892	8,625	*375	*8	*271	**	**	8,250	8,485
Returns with no adjusted gross income	21,600	21,601	1,234,515	-318,938	-335,971	17,033	*(1)	—	—	—	—	—	*(1)	1,806
Farms: Dairy farms														
Returns with and without adjusted gross income, total	**174,272**	**174,331**	**11,342,153**	**2,550,736**	**1,077,772**	**1,472,964**	**404,651**	**148,976**	**103,576**	**146,213**	**2,186**	**1,498**	**255,675**	**388,697**
Returns with adjusted gross income, total	157,918	157,972	9,932,427	2,730,030	1,278,386	1,451,644	404,651	148,976	**103,577	**146,213	2,186	1,498	255,675	384,992
Under $5,000	25,684	25,685	766,877	64,248	-6,802	71,050	*(1)	*(1)	**	**	—	—	—	2,704
$5,000 under $10,000	37,102	37,102	1,494,459	278,353	105,985	172,368	12,075	8,214	19,782	8,212	—	—	3,861	15,833
$10,000 under $20,000	46,690	46,690	2,573,883	685,600	332,995	352,605	58,934	35,075	42,121	34,316	*1,301	*515	23,859	54,385
$20,000 under $50,000	42,848	42,855	4,020,190	1,216,916	704,403	512,513	189,089	81,220	37,111	80,103	*754	*620	107,869	174,068
$50,000 under $100,000	4,623	4,623	815,957	305,671	122,125	183,546	75,574	18,240	3,682	18,168	*64	*28	57,334	70,805
$100,000 under $500,000	945	990	240,423	144,195	19,137	125,058	51,218	5,210	854	4,707	*62	*290	46,009	50,111
$500,000 under $1,000,000	19	20	7,537	12,406	-535	12,941	5,725	716	18	534	**5	**45	5,009	5,344
$1,000,000 or more	*7	*7	*13,100	*22,641	*1,079	21,562	*12,036	*302	*7	*174	**	**	*11,734	*11,742
Returns with no adjusted gross income	16,354	16,359	1,409,726	-179,293	-200,614	21,321	—	—	—	—	—	—	—	3,705

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Poultry and eggs														
Returns with and without adjusted gross income, total	**42,707**	**42,895**	**1,935,831**	**656,336**	**92,689**	**563,647**	**97,254**	**18,323**	**19,127**	**17,670**	***67**	***215**	**78,931**	**98,587**
Returns with adjusted gross income, total	41,061	41,075	1,531,531	708,679	147,902	560,777	97,254	18,323	19,127	17,670	*67	*215	78,931	98,383
Under $5,000	*5,561	*5,561	*84,629	*15,810	*716	15,094	*130	*130	*1,477	*130	—	—	—	*1,062
$5,000 under $10,000	11,732	11,732	103,200	85,905	38,841	47,064	*2,628	*264	*2,553	*131	—	—	*2,364	6,201
$10,000 under $20,000	10,386	10,386	286,835	151,587	36,685	114,902	13,708	4,711	5,997	4,710	—	—	8,998	13,653
$20,000 under $50,000	12,529	12,537	729,365	370,374	59,400	310,974	54,322	9,671	8,588	9,382	*7	*7	44,652	52,684
$50,000 under $100,000	680	685	147,955	40,450	7,452	32,998	10,186	1,943	354	1,820	*49	*119	8,243	9,126
$100,000 under $500,000	164	164	169,968	35,137	5,010	30,127	14,071	1,191	151	1,099	**11	**88	12,880	13,258
$500,000 under $1,000,000	*6	*6	*9,065	*3,772	*260	3,512	*1,265	*122	*4	*121	**	**	*1,144	*1,632
$1,000,000 or more	*3	*4	*514	*5,642	*- 463	6,105	*943	*292	*3	*278	**	**	*651	*766
Returns with no adjusted gross income	1,646	1,820	404,300	- 52,343	- 55,213	2,870	—	—	—	—	—	—	—	204
Farms: General livestock, except animal specialty														
Returns with and without adjusted gross income, total	**79,891**	**79,924**	**4,166,480**	**1,545,385**	**- 231,593**	**1,776,978**	**322,271**	**37,727**	**30,807**	**35,516**	**358**	**1,140**	**284,544**	**315,360**
Returns with adjusted gross income, total	73,039	73,064	3,194,292	1,742,260	- 79,662	1,821,922	322,271	37,727	30,807	35,516	**359	**1,142	284,544	314,299
Under $5,000	10,431	10,431	390,975	30,874	- 5,840	36,714	*478	*119	*781	*119	—	—	*359	1,662
$5,000 under $10,000	9,517	9,517	187,781	73,228	- 6,239	79,467	4,362	*153	*530	*109	—	—	4,209	5,614
$10,000 under $20,000	20,560	20,560	485,009	310,025	- 60,451	370,476	29,510	6,792	11,638	6,747	**	**	22,717	28,413
$20,000 under $50,000	27,310	27,320	1,061,915	826,031	- 24,909	850,940	125,282	13,840	14,686	12,797	*248	*323	111,443	121,538
$50,000 under $100,000	4,235	4,235	606,730	283,082	14,464	268,618	75,032	10,791	2,438	10,731	*4	*3	64,241	70,613
$100,000 under $500,000	924	938	431,621	159,533	1,086	158,447	59,351	4,716	678	3,823	97	741	54,635	57,528
$500,000 under $1,000,000	44	45	12,380	29,938	- 76	30,014	13,890	942	39	846	*4	*57	12,948	14,286
$1,000,000 or more	18	18	17,883	29,548	2,303	27,245	14,366	374	17	345	*4	*14	13,992	14,644
Returns with no adjusted gross income	6,852	6,860	972,188	- 196,874	- 151,931	- 44,943	—	—	—	—	—	—	—	1,061
Farms: Animal specialty														
Returns with and without adjusted gross income, total	**93,320**	**93,486**	**593,257**	**2,299,674**	**- 377,816**	**2,677,490**	**442,012**	**28,169**	**25,228**	**21,821**	**809**	**2,933**	**413,843**	**440,681**
Returns with adjusted gross income, total	90,340	90,505	560,613	2,367,548	- 311,069	2,678,617	442,012	28,169	25,228	21,821	809	2,933	413,843	439,390
Under $5,000	9,680	9,680	46,044	30,977	- 13,983	44,960	*54	*11	*132	*11	—	—	*43	1,414
$5,000 under $10,000	10,368	10,368	89,479	71,223	- 13,045	84,268	1,146	*210	*1,241	*191	—	—	936	2,635
$10,000 under $20,000	30,024	30,024	154,164	452,752	- 113,209	565,961	37,839	5,861	10,136	5,080	*168	*108	31,978	34,782
$20,000 under $50,000	32,696	32,857	66,600	977,398	- 108,697	1,086,095	143,577	8,440	8,565	4,843	*379	*2,032	135,138	140,728
$50,000 under $100,000	5,626	5,626	115,861	378,753	- 17,141	395,894	89,113	4,058	3,765	3,558	*167	*141	85,055	91,203
$100,000 under $500,000	1,823	1,823	67,608	298,576	- 30,508	329,084	103,994	4,119	1,282	3,639	72	300	99,875	104,027
$500,000 under $1,000,000	83	84	10,884	57,036	- 3,040	60,076	25,766	1,192	71	1,005	13	139	24,575	26,073
$1,000,000 or more	40	43	9,973	100,833	- 11,445	112,278	40,523	4,279	36	3,496	10	212	36,244	38,528
Returns with no adjusted gross income	2,980	2,981	32,644	- 67,873	- 66,747	- 1,126	—	—	—	—	—	—	—	1,291
Farms not allocable														
Returns with and without adjusted gross income, total	**210,695**	**211,524**	**846,202**	**5,009,856**	**- 363,994**	**5,373,850**	**991,481**	**46,032**	**58,464**	**36,789**	**433**	**2,125**	**945,449**	**997,204**
Returns with adjusted gross income, total	206,520	207,325	826,022	5,166,968	- 264,393	5,431,361	991,479	46,032	58,464	36,789	433	2,125	945,447	995,798
Under $5,000	15,637	15,637	44,947	44,607	- 12,463	57,070	*85	*4	*51	*4	—	—	*81	655
$5,000 under $10,000	38,152	38,152	181,951	300,038	2,305	297,733	14,499	1,221	3,839	512	—	—	13,279	16,306
$10,000 under $20,000	57,963	57,963	130,741	868,096	- 101,464	969,560	81,150	7,207	19,358	5,550	—	—	73,943	79,563
$20,000 under $50,000	80,213	80,902	373,779	2,374,668	- 98,810	2,473,478	365,361	15,857	26,673	13,906	*46	*76	349,504	369,000
$50,000 under $100,000	10,234	10,236	47,722	693,774	- 20,776	714,552	178,952	7,686	5,653	6,189	*204	*208	171,266	179,061
$100,000 under $500,000	4,155	4,264	42,815	690,909	- 29,275	720,184	251,277	10,711	2,749	8,226	162	1,398	240,567	251,385
$500,000 under $1,000,000	112	115	2,326	75,597	- 1,346	76,945	36,663	1,602	94	1,266	15	305	35,061	36,175
$1,000,000 or more	54	56	1,741	119,279	- 2,559	121,838	63,490	1,743	47	1,137	*6	*138	61,747	63,654
Returns with no adjusted gross income	4,175	4,199	20,180	- 157,111	- 99,601	- 57,510	*2	—	—	—	—	—	*2	1,406

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Agricultural services: Total														
Returns with and without adjusted gross income, total	**198,471**	**199,260**	**4,763,859**	**3,720,160**	**642,875**	**3,077,285**	**582,911**	**45,944**	**59,911**	**37,537**	**2,283**	**4,306**	**536,967**	**617,997**
Returns with adjusted gross income, total	192,470	193,247	4,371,700	3,852,590	704,854	3,147,736	582,909	45,942	59,911	37,537	2,283	4,306	536,967	615,310
Under $5,000	23,330	23,330	393,502	64,497	34,433	30,064	531	*92	*1,097	*93	—	—	439	3,877
$5,000 under $10,000	36,028	36,028	429,905	257,385	85,004	172,381	9,729	1,220	8,043	1,076	—	—	8,508	18,844
$10,000 under $20,000	59,544	59,583	1,205,864	872,029	157,282	714,747	75,509	11,206	19,468	9,346	*1,092	*1,126	64,303	84,980
$20,000 under $50,000	64,296	65,030	1,388,597	1,860,786	249,208	1,611,578	264,093	18,924	24,897	15,283	*863	*1,531	245,169	272,228
$50,000 under $100,000	7,828	7,828	774,684	499,577	171,768	327,809	120,326	8,932	5,369	7,757	*220	*570	111,394	122,317
$100,000 under $500,000	1,373	1,376	174,310	231,243	11,007	220,236	82,114	4,264	976	2,896	99	876	77,850	82,644
$500,000 under $1,000,000	54	54	3,654	37,455	- 2,390	39,845	16,347	634	45	495	*6	*125	15,713	16,154
$1,000,000 or more	17	18	1,184	29,618	- 1,458	31,076	14,260	670	16	590	*3	*78	13,590	14,266
Returns with no adjusted gross income	6,001	6,013	392,159	- 132,430	- 61,978	- 70,452	*2	*2	—	—	—	—	—	2,687
Agricultural services: Veterinary service														
Returns with and without adjusted gross income, total	**16,151**	**16,151**	**1,086,731**	**451,729**	**312,032**	**139,697**	**84,125**	**4,427**	**6,518**	**3,338**	***581**	***664**	**79,698**	**96,609**
Returns with adjusted gross income, total	15,159	15,159	1,058,556	463,813	313,951	149,862	84,125	4,427	6,518	3,338	*581	*664	79,698	96,293
Under $5,000	*1,723	*1,723	*71,627	*4,691	*3,264	1,427	*40	—	—	—	—	—	*40	*187
$5,000 under $10,000	*1,427	*1,427	*69,319	*11,464	*783	10,681	*539	*120	*351	*120	—	—	*419	*662
$10,000 under $20,000	1,772	1,772	123,225	31,525	19,573	11,952	2,274	*713	*711	*98	*343	*607	1,560	3,349
$20,000 under $50,000	7,847	7,847	456,511	251,925	167,539	84,386	38,226	2,243	3,565	1,972	**226	**57	35,983	45,677
$50,000 under $100,000	2,222	2,222	314,078	137,557	112,564	24,993	33,139	1,237	1,787	1,038	**	**	31,902	35,965
$100,000 under $500,000	**168	**168	**23,796	**26,652	**10,227	**16,425	**9,907	**113	**104	**109	*12	*(1)	**9,794	**10,453
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	992	992	28,175	- 12,084	- 1,918	- 10,166	—	—	—	—	—	—	—	*316
Agricultural services: Livestock breeding														
Returns with and without adjusted gross income, total	**10,159**	**10,159**	**98,618**	**277,957**	**- 22,272**	**300,229**	**52,871**	**2,760**	**3,634**	**2,344**	***43**	***135**	**50,111**	**53,422**
Returns with adjusted gross income, total	10,136	10,136	97,529	280,127	- 21,561	301,688	52,871	2,760	3,634	2,344	*43	*135	50,111	53,391
Under $5,000	*407	*407	*368	*1,168	*- 986	2,154	—	—	—	—	—	—	—	*96
$5,000 under $10,000	*1,201	*1,201	*14,448	*9,714	*2,339	7,375	*629	*84	*799	*35	—	—	*545	*708
$10,000 under $20,000	*3,978	*3,978	*43,548	*64,696	*- 5,321	70,017	*7,277	*1,008	*1,389	*998	—	—	*6,269	*7,048
$20,000 under $50,000	3,790	3,790	18,761	110,967	- 12,261	123,228	14,476	747	997	538	*27	*16	13,728	14,790
$50,000 under $100,000	567	567	15,230	40,426	- 576	41,002	9,199	172	320	150	**13	**7	9,027	9,240
$100,000 under $500,000	173	173	3,138	34,192	- 4,367	38,559	12,218	300	113	291	**	**	11,918	12,587
$500,000 under $1,000,000	16	16	1,269	11,426	- 61	11,487	5,299	356	12	240	*3	*113	4,943	5,141
$1,000,000 or more	*4	*4	*767	*7,538	*- 327	7,865	*3,773	*93	*4	*93	—	—	*3,680	*3,782
Returns with no adjusted gross income	*23	*23	*1,088	*- 2,171	*- 711	- 1,460	—	—	—	—	—	—	—	*31
Agricultural services: Animal services, except livestock breeding and veterinary														
Returns with and without adjusted gross income, total	**52,201**	**52,538**	**637,764**	**1,175,887**	**- 74,521**	**1,250,408**	**212,708**	**11,805**	**13,970**	**8,834**	**351**	**1,273**	**200,902**	**216,654**
Returns with adjusted gross income, total	51,328	51,665	599,012	1,214,451	- 55,056	1,269,507	212,706	11,803	13,970	8,834	351	1,273	200,902	216,344
Under $5,000	5,883	5,883	78,573	14,568	5,608	8,960	*129	—	**	**	—	—	*129	964
$5,000 under $10,000	7,432	7,432	62,570	55,994	9,918	46,076	2,960	*321	*899	*226	—	—	2,638	4,256
$10,000 under $20,000	13,650	13,650	159,044	206,050	- 4,903	210,953	20,258	1,658	3,441	1,283	*43	*74	18,601	21,957
$20,000 under $50,000	21,407	21,742	169,597	613,857	- 45,492	659,349	85,373	4,594	7,654	3,607	**238	**269	80,778	84,594
$50,000 under $100,000	2,113	2,113	100,349	143,416	- 8,224	151,640	35,612	1,913	1,408	1,798	**	**	33,699	36,541
$100,000 under $500,000	799	800	26,213	140,583	- 8,531	149,114	50,541	2,564	528	1,259	**67	**852	47,977	50,383
$500,000 under $1,000,000	32	32	2,274	21,918	- 2,288	24,206	9,458	230	28	215	**	**	9,228	9,395
$1,000,000 or more	12	13	394	18,066	- 1,144	19,210	8,375	523	11	444	*3	*78	7,852	8,254
Returns with no adjusted gross income	873	873	38,752	- 38,564	- 19,465	- 19,099	*2	*2	**	**	—	—	—	*311

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Agricultural services: Landscape and horticultural services														
Returns with and without adjusted gross income, total	**84,092**	**84,092**	**1,665,935**	**1,318,699**	**325,530**	**993,169**	**161,891**	**11,998**	**23,996**	**9,536**	***423**	***1,236**	**149,893**	**178,057**
Returns with adjusted gross income, total	82,862	82,862	1,530,898	1,336,645	339,583	997,062	161,891	11,998	23,996	9,536	*423	*1,236	149,893	178,010
Under $5,000	10,369	10,369	143,531	26,276	20,548	5,728	*323	*67	*778	*65	—	—	*256	1,883
$5,000 under $10,000	20,853	20,853	239,972	145,564	55,342	90,222	4,550	563	5,283	563	—	—	3,987	10,679
$10,000 under $20,000	27,697	27,697	410,982	401,192	91,446	309,746	32,795	3,521	8,510	3,112	*28	*9	29,274	38,507
$20,000 under $50,000	21,675	21,675	492,282	615,415	109,081	506,334	87,388	5,564	8,033	3,829	*375	*1,195	81,824	89,945
$50,000 1nder $100,000	2,136	2,136	210,022	128,466	55,315	73,151	30,223	1,710	1,260	1,447	—	—	28,512	30,610
$100,000 under $500,000	**132	**132	**34,109	**19,731	**7,851	**11,880	**6,613	**574	**132	**520	**20	**33	**6,039	**6,387
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,230	1,230	135,037	- 17,946	- 14,053	- 3,893	—	—	—	—	—	—	—	*48
Agricultural services: Other agricultural services														
Returns with and without adjusted gross income, total	**36,306**	**36,320**	**1,274,811**	**505,702**	**102,106**	**403,596**	**72,643**	**15,155**	**12,162**	**13,687**	***885**	***997**	**57,488**	**74,562**
Returns with adjusted gross income, total	33,423	33,425	1,085,705	567,366	127,936	439,430	72,643	15,155	12,162	13,687	*885	*997	57,488	72,581
Under $5,000	4,948	4,948	99,403	17,795	5,998	11,797	*40	*26	*318	*26	—	—	*14	748
$5,000 under $10,000	5,115	5,115	43,596	34,648	16,622	18,026	1,050	*132	*711	*132	—	—	918	2,539
$10,000 under $20,000	12,486	12,486	469,065	169,002	56,485	112,517	12,961	4,310	5,456	3,860	*678	*437	8,651	14,173
$20,000 under $50,000	9,976	9,976	251,446	277,999	30,342	247,657	39,903	5,974	4,978	5,535	—	—	33,929	38,477
$50,000 under $100,000	790	790	135,006	49,713	12,689	37,024	12,153	3,900	594	3,324	**207	**560	8,253	9,960
$100,000 under $500,000	104	106	87,096	15,511	5,841	9,670	5,223	792	102	788	**	**	4,431	5,356
$500,000 under $1,000,000	*4	*4	*93	*2,700	*- 41	2,741	*1,314	*22	*3	*22	—	—	*1,291	*1,327
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,883	2,895	189,106	- 61,665	- 25,830	- 35,835	—	—	—	—	—	—	—	1,982
Forestry														
Returns with and without adjusted gross income, total	**11,819**	**11,823**	**185,170**	**320,633**	**16,488**	**304,145**	**66,816**	**5,006**	**4,323**	**3,856**	***77**	***736**	**61,811**	**66,386**
Returns with adjusted gross income, total	11,819	11,823	185,170	320,633	16,488	304,145	66,816	5,006	4,323	3,856	*77	*736	61,811	66,386
Under $5,000	*1,474	*1,474	*11,391	*4,463	*570	4,069	—	—	—	—	—	—	—	*220
$5,000 under $10,000	3,064	3,064	31,976	24,699	6,103	18,596	*491	—	—	—	—	—	*491	*1,115
$10,000 under $20,000	*1,752	*1,752	*22,411	*20,521	*7,940	12,581	*1,179	*137	*977	*116	—	—	*1,042	*1,693
$20,000 under $50,000	4,283	4,283	33,893	132,660	- 8,931	141,591	21,359	3,071	2,743	2,927	—	—	18,288	18,849
$50,000 under $100,000	1,017	,1017	65,829	64,152	14,553	49,599	16,801	1,192	450	295	**77	**736	15,610	16,597
$100,000 under $500,000	205	208	11,273	42,026	- 2,285	44,311	14,903	131	134	87	**	**	14,772	15,325
$500,000 under $1,000,000	*8	*8	*5,154	*5,296	*- 233	5,529	*2,248	*47	*6	*21	—	—	*2,202	*2,471
$1,000,000 or more	16	17	3,241	26,817	- 1,054	27,871	9,835	428	13	410	—	—	9,406	10,115
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fishing, hunting, and trapping														
Returns with and without adjusted gross income, total	**64,224**	**65,137**	**1,481,294**	**1,223,810**	**335,711**	**888,099**	**206,936**	**30,057**	**17,336**	**27,256**	***518**	***860**	**176,878**	**208,467**
Returns with adjusted gross income, total	63,148	64,051	1,398,708	1,241,527	350,683	890,844	206,936	30,057	17,336	27,256	*518	*860	176,878	208,423
Under 5,000	10,462	10,462	131,346	28,140	11,118	17,022	160	*13	*187	*13	—	—	146	1,740
$5,000 under $10,000	12,224	12,224	187,392	88,806	45,288	43,518	4,491	636	2,095	604	—	—	3,855	7,876
$10,000 under $20,000	14,316	14,346	223,674	212,447	48,978	163,469	19,927	2,252	3,808	2,065	—	—	17,675	23,449
$20,000 under $50,000	22,832	23,511	612,793	657,404	149,489	507,915	104,343	17,063	9,360	14,721	*437	*754	87,280	102,039
$50,000 under $100,000	2,958	3,044	181,530	192,711	78,377	114,334	53,178	5,783	1,625	5,601	*76	*84	47,395	51,205
$100,000 under $500,000	348	456	59,716	52,415	18,386	34,029	19,279	3,686	254	3,658	**5	**22	15,593	16,556
$500,000 under $1,000,000	*5	*5	*406	*3,181	*- 289	3,470	*1,599	*257	*4	*228	**	**	*1,343	*1,383
$1,000,000 or more	*3	*3	*1,852	*6,424	*- 665	7,089	*3,958	*367	*3	*367	—	—	*3,591	*4,174
Returns with no adjusted gross income	1,076	1,086	82,585	- 17,717	- 14,972	- 2,745	—	—	—	—	—	—	—	*45

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining														
Returns with and without adjusted gross income, total	**90,275**	**97,488**	**6,084,218**	**6,692,480**	**90,450**	**6,602,030**	**2,458,237**	**175,904**	**49,798**	**142,327**	**4,635**	**17,437**	**2,282,333**	**2,526,278**
Returns with adjusted gross income, total	86,668	93,752	5,519,997	7,131,755	297,547	6,834,208	2,458,094	175,860	49,798	142,327	4,635	17,437	2,282,234	2,512,982
Under $5,000	4,464	4,464	95,974	11,076	- 23,195	34,271	*67	*65	*450	*108	—	—	*2	2,034
$5,000 under $10,000	4,422	5,445	71,441	33,429	3,384	30,045	1,157	*95	*1,438	*85	*511	*9	1,063	3,020
$10,000 under $20,000	11,875	12,126	218,982	179,342	- 1,783	181,125	16,425	1,984	3,448	1,496	*20	*4	14,441	20,623
$20,000 under $50,000	30,661	32,023	884,221	996,656	20,477	976,179	162,874	23,713	17,735	18,699	1,641	2,520	139,162	172,478
$50,000 under $100,000	18,864	21,045	808,951	1,326,045	11,634	1,314,411	336,135	30,701	13,230	24,276	892	5,111	305,434	350,088
$100,000 under $500,000	14,986	16,989	1,954,595	2,802,435	135,023	2,667,412	1,066,512	71,561	12,260	60,026	1,394	7,153	994,951	1,086,471
$500,000 under $1,000,000	945	1,106	542,485	632,966	37,154	595,812	296,622	21,558	830	16,449	134	1,824	275,064	297,269
$1,000,000 or more	451	554	943,349	1,149,805	114,854	1,034,951	578,301	26,184	407	21,187	43	816	552,118	580,999
Returns with no adjusted gross income	3,607	3,736	564,221	- 439,275	- 207,098	- 232,177	*143	*44	—	—	—	—	*99	15,295
Metal mining														
Returns with and without adjusted gross income, total	**4,699**	**4,702**	**27,750**	**201,229**	**- 83,602**	**284,831**	**46,823**	**3,082**	**1,758**	**2,318**	***49**	***546**	**43,741**	**47,270**
Returns with adjusted gross income, total	4,544	4,546	24,663	205,738	- 75,462	281,200	46,823	3,082	1,758	2,318	*49	*546	43,741	47,074
Under $5,000	*970	*970	*2,045	*2,465	*- 5,734	8,199	*2	—	—	—	—	—	*2	*8
$5,000 under $10,000	*132	*132	*370	*972	*164	808	*48	*1	*39	*1	—	—	*47	*59
$10,000 under $20,000	667	667	*977	10,805	- 6,568	17,373	953	*121	*350	*118	—	—	*832	929
$20,000 under $50,000	1,483	1,483	*5,229	49,954	- 32,757	82,711	5,291	469	623	425	—	—	4,822	5,885
$50,000 under $100,000	913	913	*11,534	67,836	- 14,091	81,927	14,428	747	529	621	*3	*6	13,681	14,204
$100,000 under $500,000	357	357	3,722	54,123	- 14,661	68,784	16,821	1,374	200	864	*43	*485	15,447	16,342
$500,000 under $1,000,000	17	19	*787	10,907	- 1,180	12,087	4,995	247	13	168	*3	*54	4,748	5,331
$1,000,000 or more	*5	*5	—	*8,677	*- 635	9,312	*4,286	*123	*4	*122	—	—	*4,163	*4,316
Returns with no adjusted gross income	155	156	*3,087	- 4,510	- 8,140	3,630	—	—	—	—	—	—	—	*196
Coal mining														
Returns with and without adjusted gross income, total	**3,618**	**3,922**	**468,383**	**197,266**	**- 30,142**	**227,408**	**75,956**	**8,422**	**1,568**	**7,904**	**108**	**400**	**67,534**	**77,600**
Returns with adjusted gross income, total	2,782	3,072	280,124	252,681	7,780	244,901	75,869	8,422	1,568	7,904	**110	**402	67,447	76,363
Under $5,000	*329	*329	*11,018	*287	*269	18	—	—	—	—	—	—	—	*22
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*284	*284	*66,092	*4,247	*2,696	1,551	*310	*167	*274	*167	—	—	*143	*475
$20,000 under $50,000	365	365	53,293	14,875	6,849	8,026	1,678	*35	*50	*31	**	**	1,643	3,171
$50,000 under $100,000	986	1,217	26,499	69,749	- 5,590	75,339	16,279	2,144	671	2,096	—	—	14,135	17,795
$100,000 under $500,000	790	849	63,725	141,765	- 949	142,714	47,392	5,436	550	4,978	102	392	41,956	44,572
$500,000 under $1,000,000	22	22	23,729	14,849	1,827	13,022	6,163	283	17	280	**4	**6	5,880	6,211
$1,000,000 or more	*6	*6	*35,767	*6,909	*2,678	4,231	*4,046	*356	*6	*352	**	**	*3,690	*4,116
Returns with no adjusted gross income	836	850	188,259	- 55,415	- 37,922	- 17,493	*87	—	—	—	—	—	*87	1,237
Oil and gas extraction														
Returns with and without adjusted gross income, total	**79,300**	**85,735**	**5,319,929**	**6,196,304**	**218,532**	**5,977,772**	**2,305,379**	**160,174**	**45,306**	**128,955**	**4,350**	**15,510**	**2,145,205**	**2,375,632**
Returns with adjusted gross income, total	76,915	83,251	4,962,080	6,562,502	364,315	6,198,187	2,305,323	160,130	45,306	128,955	4,350	15,510	2,145,193	2,361,870
Under $5,000	2,749	2,749	78,428	7,854	- 13,417	21,271	*65	*65	*450	*108	—	—	—	2,004
$5,000 under $10,000	4,115	5,138	69,378	30,787	4,244	26,543	988	*94	*1,399	*85	*511	*9	*894	2,839
$10,000 under $20,000	10,500	10,750	132,853	158,110	2,939	155,171	14,789	1,640	2,682	1,172	*20	*4	13,149	18,710
$20,000 under $50,000	28,111	29,430	758,038	908,788	45,101	863,687	152,518	21,796	16,502	16,885	1,621	2,469	130,722	160,427
$50,000 under $100,000	16,491	18,185	722,422	1,158,542	30,159	1,128,383	299,128	27,209	11,769	21,359	810	4,713	271,918	312,422
$100,000 under $500,000	13,609	15,414	1,794,484	2,561,879	148,257	2,413,622	984,061	62,469	11,313	52,442	1,219	5,749	921,592	1,008,571
$500,000 under $1,000,000	899	1,050	502,314	603,099	34,810	568,289	283,541	20,893	793	15,895	128	1,754	262,648	284,065
$1,000,000 or more	441	535	904,161	1,133,443	112,222	1,021,221	570,234	25,963	398	21,010	41	812	544,271	572,832
Returns with no adjusted gross income	2,385	2,484	357,849	- 366,198	- 145,783	- 220,415	*56	*44	—	—	—	—	*12	13,762

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining—Continued														
Nonmetallic minerals, except fuels														
Returns with and without adjusted gross income, total	**3,052**	**3,129**	**268,157**	**149,065**	**- 14,338**	**163,403**	**48,151**	**5,990**	**1,516**	**4,872**	**140**	**994**	**42,161**	**46,994**
Returns with adjusted gross income, total	2,808	2,883	253,130	164,457	915	163,542	48,151	5,990	1,516	4,872	140	994	42,161	46,874
Under $5,000	*416	*416	*4,483	*470	*- 4,314	4,784	—	—	—	—	—	—	—	—
$5,000 under $10,000	*175	*175	*1,693	*1,670	*- 1,024	2,694	*122	—	—	—	—	—	*122	*123
$10,000 under $20,000	425	425	*19,059	6,195	- 850	7,045	*374	*57	*142	*39	—	—	*317	*516
$20,000 under $50,000	745	745	67,661	24,634	1,284	23,350	3,585	1,549	603	1,494	*18	*48	2,036	3,170
$50,000 under $100,000	674	730	48,496	46,177	1,156	45,021	10,977	1,177	460	766	*79	*391	9,800	10,751
$100,000 under $500,000	352	369	92,664	65,492	2,376	63,116	24,311	2,673	292	2,112	**43	**555	21,638	23,519
$500,000 under $1,000,000	14	15	15,654	8,656	1,698	6,958	4,265	400	13	365	**	**	3,865	4,187
$1,000,000 or more	*7	*8	*3,421	*11,163	*589	10,574	*4,517	*134	*6	*96	—	—	*4,382	*4,607
Returns with no adjusted gross income	244	246	15,026	- 15,392	- 15,252	- 140	—	—	—	—	—	—	—	121
Construction														
Returns with and without adjusted gross income, total	**1,090,250**	**1,097,417**	**50,942,938**	**16,931,665**	**7,947,840**	**8,983,825**	**2,212,914**	**216,102**	**267,365**	**163,030**	**19,035**	**34,139**	**1,996,812**	**2,644,293**
Returns with adjusted gross income, total	1,057,122	1,063,758	47,424,392	17,385,475	8,260,796	9,124,679	2,212,816	216,092	267,365	163,030	18,867	34,130	1,996,724	2,637,488
Under $5,000	154,759	155,769	2,894,913	484,595	288,543	196,052	3,240	518	5,934	506	*403	*12	2,722	30,045
$5,000 under $10,000	242,447	242,811	5,833,273	1,830,519	1,091,944	738,575	62,614	10,437	38,758	8,314	*2,178	*820	52,177	148,944
$10,000 under $20,000	369,129	371,509	12,305,912	5,383,967	2,454,826	2,929,141	436,791	49,504	103,705	38,485	4,857	2,525	387,287	609,459
$20,000 under $50,000	266,221	268,806	18,433,317	7,597,430	3,259,787	4,337,643	1,089,733	102,230	102,523	75,666	9,254	18,507	987,504	1,230,878
$50,000 under $100,000	20,347	20,561	5,312,260	1,325,435	811,905	513,530	324,579	28,799	13,326	21,699	1,691	6,444	295,781	331,290
$100,000 under $500,000	4,098	4,181	2,431,395	644,961	335,704	309,257	240,601	21,831	3,015	16,066	462	5,355	218,770	230,549
$500,000 under $1,000,000	90	90	143,228	57,827	15,612	42,215	26,360	1,539	75	1,213	16	319	24,821	26,036
$1,000,000 or more	31	31	70,095	60,740	2,473	58,267	28,897	1,235	29	1,080	*6	*148	27,663	30,286
Returns with no adjusted gross income	33,128	33,659	3,518,546	- 453,810	- 312,955	- 140,855	*97	*9	—	—	*168	*9	*88	6,805
General buildings contractors and operative builders: Total														
Returns with and without adjusted gross income, total	**233,025**	**233,779**	**19,351,815**	**4,004,408**	**1,964,180**	**2,040,228**	**619,984**	**57,756**	**68,424**	**41,471**	**4,744**	**11,957**	**562,228**	**726,773**
Returns with adjusted gross income, total	220,186	220,847	17,382,627	4,268,050	2,130,381	2,137,669	619,896	57,756	68,424	41,471	4,744	11,957	562,140	721,675
Under $5,000	29,516	29,688	938,559	92,144	58,363	33,781	493	*157	*1,531	*157	—	—	336	6,340
$5,000 under $10,000	43,905	43,928	1,655,091	333,982	199,756	134,226	10,455	2,176	9,229	1,639	*296	*92	8,280	25,961
$10,000 under $20,000	72,422	72,782	3,934,078	1,061,491	518,356	543,135	82,240	11,812	25,860	9,519	*929	*481	70,428	118,102
$20,000 under $50,000	64,781	64,857	7,012,187	1,928,386	896,263	1,032,123	276,213	25,460	26,023	17,613	2,472	6,203	250,753	317,857
$50,000 under $100,000	7,766	7,776	2,421,965	519,124	302,848	216,276	123,912	9,602	4,499	6,536	842	2,816	114,310	128,106
$100,000 under $500,000	1,736	1,756	1,304,317	275,947	144,287	131,660	99,405	7,881	1,233	5,468	196	2,242	91,523	96,859
$500,000 under $1,000,000	42	42	61,972	27,516	9,182	18,334	13,028	275	32	236	*6	*36	12,753	13,338
$1,000,000 or more	18	18	54,457	29,461	1,327	28,134	14,150	393	17	303	*3	*86	13,757	15,112
Returns with no adjusted gross income	12,839	12,932	1,969,188	- 263,642	- 166,201	- 97,441	*87	—	—	—	—	—	*87	5,098
General building contractors and operative builders: General building contractors														
Returns with and without adjusted gross income, total	**229,671**	**230,423**	**18,550,700**	**3,905,751**	**1,918,625**	**1,987,126**	**596,651**	**56,337**	**67,050**	**40,266**	**4,599**	**11,833**	**540,313**	**700,362**
Returns with adjusted gross income, total	217,294	217,954	16,730,218	4,156,343	2,086,010	2,070,333	596,563	56,337	67,050	40,266	4,599	11,833	540,226	695,782
Under $5,000	29,419	29,591	932,666	91,939	58,767	33,172	493	*157	*1,531	*157	—	—	336	6,030
$5,000 under $10,000	43,603	43,626	1,625,210	331,914	198,693	133,221	10,422	2,169	9,211	1,632	*296	*92	8,254	25,846
$10,000 under $20,000	71,777	72,137	3,847,795	1,051,541	515,921	535,620	81,951	11,737	25,758	9,445	*929	*481	70,213	117,484
$20,000 under $50,000	63,367	63,443	6,692,734	1,880,138	876,391	1,003,747	269,351	25,134	25,054	17,338	2,408	6,161	244,217	309,222
$50,000 under $100,000	7,482	7,491	2,293,571	501,270	288,053	213,217	120,366	9,469	4,337	6,464	764	2,756	110,897	124,174
$100,000 under $500,000	1,596	1,616	1,236,829	252,814	135,306	117,508	91,437	7,151	1,119	4,833	194	2,225	84,287	89,074
$500,000 under $1,000,000	35	35	60,286	22,496	8,875	13,621	10,623	205	26	168	**8	**118	10,417	10,996
$1,000,000 or more	15	15	41,126	24,230	4,005	20,225	11,921	315	14	229	**	**	11,606	12,956
Returns with no adjusted gross income	12,377	12,469	1,820,483	- 250,592	- 167,385	- 83,207	*87	—	—	—	—	—	*87	4,580

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
General building contractors and operative builders: Operative builders														
Returns with and without adjusted gross income, total	**3,355**	**3,356**	**801,115**	**98,415**	**45,554**	**52,861**	**23,333**	**1,419**	**1,374**	**1,205**	***145**	***124**	**21,914**	**26,484**
Returns with adjusted gross income, total	2,892	2,893	652,409	111,707	44,371	67,336	23,333	1,419	1,374	1,205	*145	*124	21,914	25,893
Under $5,000	*97	*97	*5,893	*205	*- 404	609	—	—	—	—	—	—	—	*310
$5,000 under $10,000	*302	*302	*29,882	*2,068	*1,063	1,005	*33	*7	*18	*7	—	—	*26	*114
$10,000 under $20,000	645	645	*86,283	9,949	2,435	7,514	*290	*75	*102	*74	—	—	*215	618
$20,000 under $50,000	1,414	1,414	319,454	48,248	19,871	28,377	6,862	326	969	274	*64	*43	6,537	8,634
$50,000 under $100,000	284	285	128,394	17,853	14,795	3,058	3,546	133	162	71	*78	*61	3,413	3,932
$100,000 under $500,000	140	140	67,487	23,133	8,981	14,152	7,967	731	114	635	**3	**20	7,237	7,785
$500,000 under $1,000,000	*7	*7	*1,686	*5,019	*307	4,712	*2,406	*70	*6	*69	—	—	*2,336	*2,342
$1,000,000 or more	*3	*3	*13,332	*5,231	*- 2,677	7,908	*2,230	*78	*3	*75	**	**	*2,151	*2,157
Returns with no adjusted gross income	463	463	148,706	- 13,292	1,184	- 14,476	—	—	—	—	—	—	—	*591
Heavy construction contractors: Total														
Returns with and without adjusted gross income, total	**27,691**	**27,723**	**1,757,002**	**439,570**	**179,857**	**259,713**	**79,663**	**18,653**	**10,627**	**17,009**	**388**	**1,230**	**61,009**	**82,958**
Returns with adjusted gross income, total	25,331	25,363	1,532,739	480,832	219,773	261,059	79,663	18,653	10,627	17,009	388	1,230	61,009	82,847
Under $5,000	2,601	2,601	104,461	6,062	- 1,408	7,470	*(1)	—	—	—	—	—	*	*288
$5,000 under $10,000	5,962	5,962	215,194	44,171	28,945	15,226	1,293	*274	*1,348	*274	—	—	*1,019	4,344
$10,000 under $20,000	8,921	8,952	386,140	123,311	52,748	70,563	9,912	4,290	4,565	4,117	*30	*34	5,621	11,914
$20,000 under $50,000	6,926	6,926	459,065	210,523	88,404	122,119	34,158	7,837	3,870	6,617	*339	*950	26,320	35,354
$50,000 under $100,000	596	596	166,736	38,663	23,263	15,400	9,469	2,479	583	2,479	—	—	6,989	8,240
$100,000 under $500,000	310	311	159,901	47,448	26,791	20,657	19,412	2,354	247	2,326	*13	*25	17,058	17,931
$500,000 under $1,000,000	**15	**15	**41,243	**10,653	**1,030	**9,623	**5,420	**1,419	**14	**1,197	**6	**221	**4,000	**4,778
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,360	2,360	224,262	- 41,262	- 39,917	- 1,345	—	—	—	—	—	—	—	111
Heavy construction contractors: Highway and street construction														
Returns with and without adjusted gross income, total	**8,289**	**8,320**	**746,521**	**104,865**	**28,783**	**76,082**	**25,387**	**5,168**	**3,224**	**4,125**	***170**	***874**	**20,219**	**24,512**
Returns with adjusted gross income, total	6,193	6,224	585,664	135,324	61,121	74,203	25,387	5,168	3,224	4,125	*170	*874	20,219	24,455
Under $5,000	*427	*427	*2,207	*1,137	*- 420	1,557	—	—	—	—	—	—	—	—
$5,000 under $10,000	*1,539	*1,539	*66,172	*12,384	*1,813	10,571	*281	*104	*314	*104	—	—	*177	*459
$10,000 under $20,000	2,411	2,442	156,299	35,426	17,482	17,944	2,748	1,184	1,274	1,046	*30	*34	1,564	3,093
$20,000 under $50,000	1,445	1,445	200,739	46,530	28,487	18,043	7,464	1,998	1,287	1,174	**137	**759	5,466	7,166
$50,000 under $100,000	*228	*228	*46,822	*14,347	*3,471	10,876	*3,550	*499	*228	*499	—	—	*3,051	*3,475
$100,000 under $500,000	136	136	93,900	20,089	9,509	10,580	8,349	837	114	836	**	**	7,512	7,761
$500,000 under $1,000,000	**7	**7	**19,525	**5,411	**779	**4,632	**2,996	**547	**7	**466	**3	**80	**2,449	**2,502
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,096	2,096	160,857	- 30,459	- 32,337	1,878	—	—	—	—	—	—	—	*58
Heavy construction contractors: Heavy construction, except highway														
Returns with and without adjusted gross income, total	**19,402**	**19,403**	**1,010,481**	**334,705**	**151,073**	**183,632**	**54,275**	**13,485**	**7,403**	**12,884**	**218**	**356**	**40,790**	**58,446**
Returns with adjusted gross income, total	19,138	19,139	947,076	345,508	158,653	186,855	54,275	13,485	7,403	12,884	218	356	40,790	58,393
Under $5,000	2,174	2,174	102,254	4,925	- 988	5,913	*(1)	—	—	—	—	—	*(1)	*288
$5,000 under $10,000	4,423	4,423	149,022	31,787	27,133	4,654	1,012	*170	*1,034	*170	—	—	*842	3,885
$10,000 under $20,000	6,510	6,510	229,841	87,884	35,266	52,618	7,164	3,106	3,291	3,070	—	—	4,058	8,821
$20,000 under $50,000	5,481	5,481	258,326	163,993	59,916	104,077	26,694	5,839	2,583	5,443	*203	*192	20,854	28,189
$50,000 under $100,000	368	368	119,914	24,317	19,792	4,525	5,919	1,980	355	1,980	—	—	3,938	4,765
$100,000 under $500,000	174	175	66,001	27,360	17,282	10,078	11,063	1,517	133	1,490	*12	*24	9,546	10,170
$500,000 under $1,000,000	**8	**8	**21,717	**5,242	**252	**4,990	**2,424	**872	**7	**731	—	—	**1,552	**2,275
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	0	0	**	**
Returns with no adjusted gross income	264	264	63,405	- 10,802	- 7,579	- 3,223	—	—	—	—	—	—	—	*53

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Total														
Returns with and without adjusted gross income, total	**783,371**	**787,396**	**28,185,647**	**11,834,211**	**5,530,334**	**6,303,877**	**1,436,438**	**132,874**	**181,132**	**99,275**	**12,862**	**19,817**	**1,303,565**	**1,743,333**
Returns with adjusted gross income, total	766,306	769,945	26,955,583	11,974,001	5,629,800	6,344,201	1,436,428	132,865	181,132	99,275	12,694	19,808	1,303,564	1,741,823
Under $5,000	116,876	117,661	1,740,866	368,436	221,784	146,652	2,688	359	4,353	347	*403	*12	2,329	22,481
$5,000 under $10,000	178,652	178,697	3,678,855	1,354,010	824,221	529,789	47,550	7,791	27,336	6,205	*1,882	*728	39,760	111,582
$10,000 under $20,000	272,485	273,787	7,518,298	3,975,593	1,798,858	2,176,735	326,425	31,673	70,026	23,745	3,550	1,745	294,752	455,355
$20,000 under $50,000	184,837	186,217	10,423,568	5,197,825	2,147,730	3,050,095	743,363	65,563	69,950	48,589	5,809	10,869	677,800	837,440
$50,000 under $100,000	11,496	11,570	2,607,767	736,096	471,290	264,806	184,326	15,978	7,997	12,008	842	3,575	168,347	187,997
$100,000 under $500,000	1,917	1,970	931,504	293,200	159,631	133,569	110,332	10,816	1,431	7,827	201	2,755	99,516	104,786
$500,000 under $1,000,000	32	32	40,592	20,625	5,168	15,457	8,803	355	29	239	**7	**125	8,447	8,646
$1,000,000 or more	11	11	14,134	28,216	1,117	27,099	12,941	329	10	315	**	**	12,612	13,536
Returns with no adjusted gross income	17,065	17,451	1,230,064	- 139,790	- 99,466	- 40,324	*10	*9	—	—	*168	*9	*1	1,510
Special trade contractors: Plumbing, heating, and air conditioning														
Returns with and without adjusted gross income, total	**74,618**	**74,984**	**4,686,585**	**1,231,181**	**616,109**	**615,072**	**167,459**	**12,688**	**18,721**	**8,672**	**1,378**	**2,324**	**154,771**	**203,960**
Returns with adjusted gross income, total	71,511	71,533	4,360,687	1,265,568	653,148	612,420	167,459	12,688	18,721	8,672	1,378	2,324	154,771	203,696
Under $5,000	9,522	9,522	209,823	30,184	11,081	19,103	*108	—	—	—	—	—	*108	1,182
$5,000 under $10,000	13,376	13,376	495,088	102,965	64,106	38,859	2,647	744	1,623	408	*348	*220	1,902	7,442
$10,000 under $20,000	26,673	26,673	1,473,151	389,629	190,347	199,282	32,548	3,553	6,884	2,458	*308	*374	28,995	46,181
$20,000 under $50,000	20,136	20,156	1,646,842	603,987	308,642	295,345	91,016	6,713	8,823	4,374	*668	*1,509	84,302	106,686
$50,000 under $100,000	1,540	1,540	410,424	102,035	59,870	42,165	27,253	1,361	1,172	1,192	*31	*153	25,892	28,267
$100,000 under $500,000	259	261	109,498	33,024	17,333	15,691	12,117	252	215	177	**23	**67	11,865	12,209
$500,000 under $1,000,000	**5	**5	**15,861	**3,745	**1,769	**1,976	**1,772	**65	**4	**63	**	**	**1,707	**1,729
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	3,107	3,451	325,898	- 34,387	- 37,039	2,652	—	—	—	—	—	—	—	*265
Special trade contractors: Painting, paper hanging, and decorating														
Returns with and without adjusted gross income, total	**118,703**	**119,536**	**2,794,157**	**1,760,757**	**710,890**	**1,049,867**	**223,064**	**9,623**	**19,768**	**6,204**	**1,172**	**1,564**	**213,442**	**272,549**
Returns with adjusted gross income, total	116,126	116,959	2,707,451	1,773,025	717,304	1,055,721	223,064	9,623	19,768	6,204	1,172	1,564	213,442	272,462
Under $5,000	24,195	24,980	223,185	80,641	50,704	29,937	838	*38	*639	*26	*403	*12	800	5,279
$5,000 under $10,000	30,610	30,610	512,945	238,921	134,487	104,434	9,333	1,159	6,766	979	*33	*17	8,174	19,801
$10,000 under $20,000	32,127	32,127	575,775	474,388	204,168	270,220	40,524	1,733	4,476	905	*31	*17	38,791	56,677
$20,000 under $50,000	26,608	26,638	1,018,412	733,367	260,886	472,481	100,684	3,986	6,206	2,058	*628	*1,186	96,698	116,635
$50,000 under $100,000	2,054	2,072	333,281	132,665	59,037	73,628	31,074	937	1,398	848	*55	*31	30,137	32,515
$100,000 under $500,000	504	504	38,255	75,310	7,448	67,862	24,526	1,286	258	1,027	*18	*183	23,239	24,916
$500,000 under $1,000,000	19	19	4,824	12,661	506	12,155	4,960	164	17	56	**4	**118	4,796	4,919
$1,000,000 or more	*9	*9	*773	*25,072	*69	25,003	*11,127	*320	*8	*306	**	**	*10,807	*11,719
Returns with no adjusted gross income	2,577	2,577	86,706	- 12,267	- 6,415	- 5,852	—	—	—	—	—	—	—	*87
Special trade contractors: Electrical work														
Returns with and without adjusted gross income, total	**55,270**	**55,313**	**2,548,270**	**1,063,979**	**425,189**	**638,790**	**148,920**	**10,275**	**15,850**	**7,291**	**1,427**	**1,694**	**138,646**	**169,030**
Returns with adjusted gross income, total	53,272	53,315	2,338,729	1,073,658	435,972	637,686	148,920	10,275	15,850	7,291	1,427	1,694	138,646	168,751
Under $5,000	4,045	4,045	172,169	13,493	10,076	3,417	*119	*84	*392	*84	—	—	*35	829
$5,000 under $10,000	7,725	7,725	199,112	57,880	29,406	28,474	1,061	471	*868	*395	*438	*62	590	3,425
$10,000 under $20,000	19,147	19,147	655,510	281,967	123,165	158,802	24,623	3,204	6,337	2,446	*470	*273	21,419	32,074
$20,000 under $50,000	20,398	20,398	859,843	587,297	180,665	406,632	87,828	4,171	6,944	2,905	*270	*733	83,657	96,689
$50,000 under $100,000	1,808	1,832	396,528	112,982	78,588	34,394	28,739	2,061	1,182	1,356	*218	*484	26,678	29,197
$100,000 under $500,000	**149	**168	**55,567	**20,040	**14,072	**5,968	**6,550	**284	**127	**106	*31	*142	**6,266	**6,536
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,998	1,998	209,542	- 9,679	- 10,783	1,104	—	—	—	—	—	—	—	*280

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Masonry, stonework, tile setting, and plastering														
Returns with and without adjusted gross income, total	**90,137**	**91,803**	**4,171,934**	**1,409,672**	**841,443**	**568,229**	**166,638**	**14,395**	**21,052**	**8,555**	**1,953**	**4,833**	**152,243**	**213,182**
Returns with adjusted gross income, total	88,965	90,631	4,056,465	1,421,453	841,843	579,610	166,638	14,395	21,052	8,555	1,953	4,833	152,243	212,988
Under $5,000	11,493	11,493	125,214	38,315	20,645	17,670	*441	*75	*395	*75	—	—	*366	2,691
$5,000 under $10,000	20,540	20,585	416,384	147,803	105,502	42,301	4,284	170	*1,445	*134	—	—	4,114	12,983
$10,000 under $20,000	32,625	33,585	862,388	479,032	250,706	228,326	39,661	3,501	9,807	2,818	*142	*121	36,161	56,993
$20,000 under $50,000	22,791	23,451	2,018,465	635,442	365,563	269,879	87,213	7,414	8,407	4,575	1,652	2,445	79,799	105,708
$50,000 under $100,000	1,268	1,268	398,079	79,117	63,316	15,801	18,462	1,785	787	639	*122	*1,137	16,678	19,025
$100,000 under $500,000	245	246	227,943	40,051	34,662	5,389	15,822	1,443	208	311	**37	**1,130	14,379	14,837
$500,000 under $1,000,000	*3	*3	*7,992	*1,693	*1,450	243	*755	*8	*3	*3	**	**	*747	*751
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,172	1,172	115,469	- 11,780	- 400	- 11,380	—	—	—	—	—	—	—	*193
Special trade contractors: Carpentering and flooring														
Returns with and without adjusted gross income, total	**239,736**	**239,736**	**4,662,074**	**3,016,073**	**1,403,776**	**1,612,297**	**281,682**	**15,989**	**40,814**	**11,407**	**2,184**	**943**	**265,693**	**380,932**
Returns with adjusted gross income, total	237,565	237,565	4,540,084	3,036,095	1,417,047	1,619,048	281,672	15,980	40,814	11,407	*2,016	*933	265,692	380,860
Under $5,000	40,693	40,693	356,890	132,476	93,612	38,864	768	*53	*2,041	*53	—	—	716	7,943
$5,000 under $10,000	66,523	66,523	1,006,444	504,754	305,209	199,545	19,549	2,257	7,987	1,481	*688	*307	17,292	42,965
$10,000 under $20,000	91,264	91,264	1,679,146	1,322,948	611,684	711,264	104,791	6,697	20,015	4,608	*1,215	*424	98,093	150,531
$20,000 under $50,000	38,139	38,139	1,335,357	1,012,399	366,735	645,664	139,695	5,531	10,273	4,017	*32	*14	134,164	162,487
$50,000 under $100,000	905	905	148,394	56,414	39,139	17,275	13,684	434	458	398	*71	*32	13,249	14,546
$100,000 under $500,000	*41	*41	*13,854	*7,103	*669	6,434	*3,185	*1,008	*40	*850	*10	*156	*2,177	*2,388
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,171	2,171	121,990	- 20,021	- 13,272	- 6,749	*10	*9	—	—	*168	*9	*1	*72
Special trade contractors: Roofing and sheet metal work														
Returns with and without adjusted gross income, total	**42,399**	**42,743**	**1,786,865**	**636,091**	**343,421**	**292,670**	**74,324**	**6,651**	**9,001**	**3,776**	**668**	**2,272**	**67,673**	**93,213**
Returns with adjusted gross income, total	41,321	41,665	1,760,692	640,775	343,613	297,162	74,324	6,651	9,001	3,776	668	2,272	67,673	92,987
Under $5,000	5,142	5,142	95,491	17,019	12,842	4,177	*152	—	—	—	—	—	*152	1,232
$5,000 under $10,000	10,163	10,163	232,714	80,191	56,931	23,260	3,627	*226	*1,934	*226	—	—	3,402	8,265
$10,000 under $20,000	14,767	15,109	482,659	199,683	107,883	91,800	16,754	902	1,295	768	—	—	15,852	24,908
$20,000 under $50,000	10,699	10,699	801,909	299,551	133,901	165,650	41,719	5,297	5,450	2,618	654	2,238	36,422	45,791
$50,000 under $100,000	485	487	91,354	31,896	21,758	10,138	7,100	194	269	140	*14	*34	6,906	7,730
$100,000 under $500,000	65	65	56,565	12,434	10,298	2,136	4,972	*32	*53	*26	—	—	4,940	5,062
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,078	*1,078	*26,173	*- 4,684	*- 191	- 4,493	—	—	—	—	—	—	—	*225
Special trade contractors: Concrete work														
Returns with and without adjusted gross income, total	**22,327**	**22,327**	**1,361,767**	**346,894**	**184,901**	**161,993**	**43,884**	**6,736**	**7,223**	**3,923**	**503**	**2,154**	**37,147**	**50,054**
Returns with adjusted gross income, total	21,886	21,886	1,310,600	348,615	186,408	162,207	43,884	6,736	7,223	3,923	503	2,154	37,147	50,053
Under $5,000	2,890	2,890	39,772	6,824	3,678	3,146	*7	—	—	—	—	—	*7	*465
$5,000 under $10,000	5,566	5,566	200,381	40,865	30,144	10,721	1,556	*677	*1,525	*677	—	—	*879	3,436
$10,000 under $20,000	7,309	7,309	279,065	106,598	47,329	59,269	7,921	1,255	2,392	763	—	—	6,666	10,515
$20,000 under $50,000	5,590	5,590	526,637	152,110	76,992	75,118	20,913	2,541	2,842	1,668	*341	*729	18,372	23,658
$50,000 under $100,000	446	446	194,204	28,491	17,302	11,189	7,648	1,416	420	646	*148	*756	6,232	6,858
$100,000 under $500,000	82	82	61,129	11,733	9,594	2,139	4,840	845	41	167	*14	*669	3,996	4,122
$500,000 under $1,000,000	*3	*3	*9,413	*1,996	*1,369	627	*999	*2	*3	*2	—	—	*996	*1,000
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*441	*441	*51,167	*- 1,722	*- 1,507	- 215	—	—	—	—	—	—	—	*1

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Water well drilling														
Returns with and without adjusted gross income, total	**7,133**	**7,133**	**353,509**	**148,085**	**64,894**	*83,191	**25,200**	**3,706**	**3,611**	**3,488**	*3	*25	**21,494**	**27,724**
Returns with adjusted gross income, total	7,121	7,121	350,700	149,109	66,116	82,993	25,200	3,706	3,611	3,488	*3	*25	21,494	27,723
Under $5,000	*569	*569	*38,877	*1,373	*6,563	- 5,190	—	—	—	—	—	—	—	*47
$5,000 under $10,000	*1,643	*1,643	*33,984	*14,259	*598	13,661	*661	*401	*543	*401	—	—	*259	*1,089
$10,000 under $20,000	2,373	2,373	101,570	38,507	18,710	19,797	3,790	682	*999	*647	—	—	3,109	5,259
$20,000 under $50,000	2,248	2,248	124,450	70,345	24,274	46,071	12,114	1,939	1,875	1,794	—	—	10,175	12,806
$50,000 under $100,000	*207	*207	*21,855	*12,076	*6,852	5,224	*3,429	*222	*133	*222	—	—	*3,207	*3,552
$100,000 under $500,000	**81	**81	**29,965	**12,549	**9,120	**3,429	**5,206	**462	**61	**423	*3	*25	**4,744	**4,970
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*12	*12	*2,808	*- 1,024	*- 1,222	198	—	—	—	—	—	—	—	
Special trade contractors: Miscellaneous special trade contractors														
Returns with and without adjusted gross income, total	**133,315**	**133,821**	**5,820,488**	**2,233,420**	**939,712**	**1,293,708**	**308,823**	**54,328**	**45,317**	**47,317**	**3,584**	**4,164**	**254,495**	**335,278**
Returns with adjusted gross income, total	128,764	129,270	5,530,176	2,277,837	968,348	1,309,489	308,823	54,328	45,317	47,317	3,584	4,164	254,495	334,891
Under $5,000	18,327	18,327	479,445	48,111	12,583	35,528	*256	*110	*886	*110	—	—	*146	2,813
$5,000 under $10,000	22,506	22,506	581,803	166,371	97,838	68,533	4,833	1,685	4,645	1,503	*375	*122	3,148	12,176
$10,000 under $20,000	46,200	46,200	1,409,037	682,841	244,867	437,974	55,813	10,146	17,821	8,332	*1,384	*535	45,667	72,218
$20,000 under $50,000	38,414	38,898	2,091,654	1,109,401	430,072	679,329	163,281	28,435	19,316	25,044	1,564	2,014	134,846	167,932
$50,000 under $100,000	2,802	2,813	613,647	181,866	125,428	56,438	47,279	7,591	2,197	6,590	183	947	39,688	46,631
$100,000 under $500,000	**515	**526	**354,591	**89,248	**57,568	**31,689	**37,361	**6,361	**452	**5,738	78	546	**31,001	**33,121
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	4,551	4,551	290,311	- 44,417	- 28,636	- 15,781	—	—	—	—	—	—	—	387
Contractors not allocable														
Returns with and without adjusted gross income, total	**48,462**	**48,519**	**1,648,474**	**706,120**	**273,470**	**432,650**	**85,104**	**7,828**	**9,062**	**6,190**	**1,106**	**1,212**	**77,275**	**101,889**
Returns with adjusted gross income, total	47,546	47,603	1,553,443	720,203	280,842	439,361	85,104	7,828	9,062	6,190	1,106	1,212	77,275	101,781
Under $5,000	5,819	5,819	111,027	18,105	9,805	8,300	*59	*2	*50	*2	—	—	*57	952
$5,000 under $10,000	14,224	14,224	284,133	100,375	39,022	61,353	3,315	*197	*845	*197	—	—	3,119	7,113
$10,000 under $20,000	15,988	15,988	467,395	233,755	84,864	148,891	19,089	1,920	3,939	1,296	*348	*265	17,169	25,353
$20,000 under $50,000	10,778	10,806	538,497	297,394	127,391	170,003	40,871	3,863	3,781	3,277	*684	*533	37,008	47,006
$50,000 under $100,000	590	619	115,792	38,592	14,505	24,087	8,784	1,062	332	968	*22	*81	7,722	8,832
$100,000 under $500,000	144	144	35,673	29,885	4,995	24,890	12,071	783	**115	**450	*52	*333	11,288	11,611
$500,000 under $1,000,000	*3	*3	*925	*2,097	*260	1,837	*915	*2	**	**	—	—	*912	*912
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	916	916	95,031	- 14,084	- 7,372	- 6,712	—	—	—	—	—	—	—	*109
Manufacturing														
Returns with and without adjusted gross income, total	**234,158**	**235,526**	**12,928,527**	**4,845,463**	**1,512,431**	**3,333,032**	**855,109**	**92,634**	**69,730**	**76,531**	**5,282**	**10,474**	**762,475**	**896,314**
Returns with adjusted gross income, total	222,334	223,687	11,723,534	5,006,363	1,654,335	3,352,028	855,109	92,634	69,730	76,531	5,282	10,474	762,475	895,185
Under $5,000	28,929	29,287	710,668	86,038	33,913	52,125	472	*65	*905	*65	—	—	407	4,219
$5,000 under $10,000	34,843	35,637	850,310	267,600	96,877	170,723	7,800	1,464	6,723	1,227	*345	*64	6,336	16,463
$10,000 under $20,000	65,887	65,950	2,286,550	968,575	290,168	678,407	87,656	13,002	22,405	10,245	*1,282	*1,119	74,654	108,120
$20,000 under $50,000	78,065	78,100	4,360,186	2,378,444	726,482	1,651,962	356,990	36,928	30,707	28,800	2,886	5,364	320,061	377,830
$50,000 under $100,000	11,989	12,029	2,424,407	797,466	362,680	434,786	204,046	25,741	7,060	22,752	601	2,468	178,305	197,712
$100,000 under $500,000	2,507	2,564	982,028	394,435	126,525	267,910	145,373	12,755	1,844	11,098	157	1,241	132,618	138,720
$500,000 under $1,000,000	77	83	72,070	51,283	11,619	39,664	23,703	1,223	52	1,104	*7	*85	22,480	23,445
$1,000,000 or more	37	37	37,315	62,522	6,071	56,451	29,069	1,455	34	1,241	*4	*133	27,614	28,676
Returns with no adjusted gross income	11,824	11,839	1,204,993	- 160,900	- 141,904	- 18,996	—	—	—	—	—	—	—	1,129

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Food and kindred products														
Returns with and without adjusted gross income, total	**4,262**	**4,303**	**1,074,563**	**107,429**	**45,394**	**62,035**	**25,806**	**2,461**	**2,141**	**2,201**	***99**	***176**	**23,345**	**27,613**
Returns with adjusted gross income, total	3,833	3,863	946,941	122,257	56,541	65,716	25,806	2,461	2,141	2,201	*99	*176	23,345	27,457
Under $5,000	*187	*187	*75,510	*663	*614	49	—	—	—	—	—	—	—	*63
$5,000 under $10,000	*420	*420	*11,044	*3,195	*2,658	537	*135	*18	—	—	—	—	*117	*332
$10,000 under $20,000	902	902	120,437	14,863	6,278	8,585	1,249	*627	*863	*621	—	—	*622	*1,235
$20,000 under $50,000	1,947	1,967	479,164	59,212	32,496	26,716	10,360	833	994	661	*94	*142	9,527	11,841
$50,000 under $100,000	276	276	91,686	21,041	8,183	12,858	6,271	487	197	476	—	—	5,784	6,448
$100,000 under $500,000	95	105	163,806	16,792	6,367	10,425	5,937	344	81	310	**5	**34	5,594	5,748
$500,000 under $1,000,000	**6	**6	**5,293	**6,491	**- 55	**6,546	**1,854	**152	**6	**134	**	**	**1,702	**1,790
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	429	440	127,622	- 14,827	- 11,147	- 3,680	—	—	—	—	—	—	—	*156
Textile mill products														
Returns with and without adjusted gross income, total	**2,274**	**2,274**	**129,509**	**37,785**	**29**	**37,756**	**6,935**	***406**	***315**	***268**	***90**	***62**	**6,529**	**7,155**
Returns with adjusted gross income, total	1,930	1,930	58,812	41,240	3,484	37,756	6,935	*406	*315	*268	*90	*62	6,529	7,155
Under $5,000	*860	*860	*12,470	*2,736	*477	2,259	*3	*3	*46	*3	—	—	—	*56
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*92	*92	*8,751	*1,337	*296	1,041	*93	*8	*12	*7	—	—	*85	*110
$20,000 under $50,000	*865	*865	*17,251	*25,473	*1,474	23,999	*3,914	*264	*185	*214	*19	*49	*3,649	*4,001
$50,000 under $100,000	*93	*93	*20,338	*8,747	*1,580	7,167	*2,633	*131	*72	*44	*71	*13	*2,503	*2,698
$100,000 under $500,000	*20	*20	*1	*2,946	*- 342	3,288	*291	—	—	—	—	—	*291	*291
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*344	*344	*70,697	*- 3,455	*- 3,455	—	—	—	—	—	—	—	—	—
Apparel and other textile products														
Returns with and without adjusted gross income, total	**10,412**	**10,413**	**580,550**	**215,590**	**59,686**	**155,904**	**37,047**	**2,115**	**2,032**	**833**	***340**	***1,158**	**34,933**	**41,217**
Returns with adjusted gross income, total	10,242	10,243	516,683	222,152	64,290	157,862	37,047	2,115	2,032	833	*340	*1,158	34,933	41,217
Under $5,000	*1,322	*1,322	*32,355	*3,855	*2,519	1,336	*51	*51	*293	*51	—	—	—	*252
$5,000 under $10,000	*1,509	*1,509	*53,672	*9,303	*4,947	4,356	*23	*21	*226	*21	—	—	*2	*638
$10,000 under $20,000	3,805	3,805	132,684	55,089	17,914	37,175	4,801	*468	*818	*188	*308	*280	4,333	7,104
$20,000 under $50,000	2,770	2,770	146,258	82,108	18,994	63,114	10,999	187	*373	*50	*7	*41	10,812	12,696
$50,000 under $100,000	758	758	117,520	56,109	15,504	40,605	15,566	423	248	299	*16	*97	15,143	15,755
$100,000 under $500,000	*70	*70	*13,506	*10,295	*1,643	8,652	*3,809	*795	*68	*57	**9	**740	*3,014	*3,060
$500,000 under $1,000,000	*8	*9	*20,689	*5,392	*2,769	2,623	*1,798	*168	*6	*166	**	**	*1,630	*1,714
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*170	*170	*63,866	*- 6,562	*- 4,604	- 1,958	—	—	—	—	—	—	—	*(1)
Lumber and wood products, except furniture														
Returns with and without adjusted gross income, total	**66,127**	**66,559**	**3,611,004**	**966,813**	**381,102**	**585,711**	**151,036**	**28,053**	**20,535**	**24,591**	**684**	**2,012**	**122,982**	**160,573**
Returns with adjusted gross income, total	62,858	63,290	3,279,095	1,016,637	420,098	596,539	151,036	28,053	20,535	24,591	**685	**2,013	122,982	159,827
Under $5,000	14,879	14,879	222,063	40,135	15,104	25,031	*66	—	—	—	—	—	*66	1,726
$5,000 under $10,000	15,301	15,722	300,717	116,099	46,983	69,116	3,216	519	3,175	477	—	—	2,697	7,464
$10,000 under $20,000	16,066	16,067	619,922	246,541	86,588	159,953	22,841	4,460	7,635	3,836	**	**	18,380	26,866
$20,000 under $50,000	14,310	14,319	1,274,846	419,305	165,732	253,573	64,684	11,231	8,100	9,765	*518	*783	53,453	68,455
$50,000 under $100,000	1,952	1,953	614,375	128,624	76,264	52,360	33,536	9,486	1,338	8,290	*155	*1,141	24,050	28,897
$100,000 under $500,000	335	335	218,502	50,393	25,830	24,563	18,533	2,039	274	1,975	**10	**87	16,494	18,081
$500,000 under $1,000,000	*7	*7	*12,665	*4,807	*2,422	2,385	*2,625	*81	*5	*66	**	**	*2,543	*2,630
$1,000,000 or more	*8	*8	*16,006	*10,734	*1,175	9,559	*5,535	*237	*8	*182	**	**	*5,298	*5,708
Returns with no adjusted gross income	3,269	3,269	331,909	- 49,824	- 38,995	- 10,829	—	—	—	—	—	—	—	747

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Furniture and fixtures														
Returns with and without adjusted gross income, total	**5,896**	**5,896**	**355,561**	**98,834**	**44,553**	**54,281**	**15,389**	**1,191**	**2,051**	**870**	***29**	***133**	**14,198**	**17,112**
Returns with adjusted gross income, total	5,868	5,868	350,050	99,284	44,863	54,421	15,389	1,191	2,051	870	*29	*133	14,198	17,112
Under $5,000	*817	*817	*31,438	*3,338	*2,465	873	—	—	—	—	—	—	—	*154
$5,000 under 10,000	*1,781	*1,781	*55,069	*16,423	*4,493	11,930	*857	*129	*710	*105	—	—	*728	*1,146
$10,000 under $20,000	2,031	2,031	79,193	28,990	12,055	16,935	2,354	*249	*929	*227	—	—	2,105	3,305
$20,000 under $50,000	941	941	44,330	26,090	9,013	17,077	4,012	*409	*247	*231	*20	*47	*3,603	4,288
$50,000 under $100,000	*285	*285	*124,893	*20,429	*15,132	5,297	*6,037	*381	*153	*285	*9	*86	*5,655	*6,092
$100,000 under $500,000	*9	*9	*12,408	*1,199	*1,039	160	*483	*11	*9	*11	—	—	*472	*489
$500,000 under $1,000,000	**4	**4	**2,719	**2,814	**665	**2,149	**1,646	**11	**3	**11	—	—	**1,635	**1,638
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*28	*28	*5,511	*– 450	*– 310	– 140	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries														
Returns with and without adjusted gross income, total	**53,057**	**53,484**	**2,806,322**	**1,249,131**	**357,997**	**891,134**	**218,266**	**24,272**	**15,117**	**19,618**	**2,512**	**3,397**	**193,994**	**226,625**
Returns with adjusted gross income, total	50,914	51,340	2,660,174	1,265,297	370,600	894,697	218,266	24,272	15,117	19,618	2,512	3,397	193,994	226,566
Under $5,000	4,293	4,293	137,887	12,077	6,894	5,183	*165	*1	*30	*1	—	—	*164	965
$5,000 under $10,000	4,481	4,854	187,645	34,128	16,899	17,229	822	304	*871	*239	*345	*64	518	2,099
$10,000 under $20,000	20,216	20,246	797,058	292,372	92,265	200,107	27,381	4,253	3,859	3,173	*659	*806	23,128	32,709
$20,000 under $50,000	17,984	17,990	991,805	555,953	165,971	389,982	78,009	7,913	7,783	5,425	1,303	1,859	70,096	82,770
$50,000 under $100,000	3,187	3,187	441,123	209,230	73,233	135,997	50,168	6,566	2,020	5,959	*155	*430	43,601	49,226
$100,000 under $500,000	707	720	94,328	116,627	13,336	103,291	41,351	3,987	523	3,784	*44	*125	37,364	39,160
$500,000 under $1,000,000	30	34	8,676	19,646	1,603	18,043	8,754	556	18	493	*3	*34	8,198	8,326
$1,000,000 or more	16	16	1,652	25,265	398	24,867	11,617	692	13	542	*3	*79	10,925	11,312
Returns with no adjusted gross income	2,143	2,144	146,148	– 16,166	– 12,604	– 3,562	—	—	—	—	—	—	—	*59
Chemicals and allied products														
Returns with and without adjusted gross income, total	**1,344**	**1,344**	**184,887**	**42,848**	**14,616**	**28,232**	**11,453**	**553**	**437**	**302**	***24**	***189**	**10,899**	**12,786**
Returns with adjusted gross income, total	1,333	1,333	162,755	46,625	17,705	28,920	11,453	553	437	302	*24	*189	10,899	12,785
Under $5,000	*201	*201	*50,664	*168	*522	– 354	—	—	—	—	—	—	—	*42
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*407	*407	*5,018	*5,454	*2,729	2,725	*747	*9	*11	*4	—	—	*738	*973
$20,000 under $50,000	*494	*494	*45,424	*18,734	*11,126	7,608	*3,046	*49	*293	*31	—	—	*2,998	*3,541
$50,000 under $100,000	*184	*184	*54,835	*12,710	*2,456	10,254	*3,307	*404	*113	*177	**24	**189	*2,903	*3,758
$100,000 under $500,000	**47	**47	**6,814	**9,559	**872	**8,687	**4,352	**92	**20	**90	**	**	**4,260	**4,471
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*11	*11	*22,132	*– 3,777	*– 3,089	– 688	—	—	—	—	—	—	—	*1
Leather and leather products														
Returns with and without adjusted gross income, total	***455**	***455**	***7,891**	***13,880**	***236**	**13,644**	***3,343**	***40**	***78**	***25**	**—**	**—**	***3,303**	***3,316**
Returns with adjusted gross income, total	*455	*455	*7,891	*13,880	*236	13,644	*3,343	*40	*78	*25	—	—	*3,303	*3,316
Under $5,000	*100	*100	*1,005	*146	*317	– 171	—	—	—	—	—	—	—	*5
$5,000 under $10,000	*55	*55	*1,185	*533	*– 72	605	*7	*7	*55	*7	—	—	—	—
$10,000 under $20,000	*50	*50	*161	*531	*102	429	*16	—	—	—	—	—	*16	*24
$20,000 under $50,000	*157	*157	*39	*4,980	*– 170	5,150	*786	—	—	—	—	—	*786	*786
$50,000 under $100,000	*70	*70	*64	*3,515	*23	3,492	*832	*1	—	—	—	—	*831	*831
$100,000 under $500,000	*23	*23	*5,437	*4,174	*36	4,138	*1,702	*32	*23	*18	—	—	*1,670	*1,670
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Stone, clay, and glass products														
Returns with and without adjusted gross income, total	**15,057**	**15,059**	**479,930**	**329,138**	**17,097**	**312,041**	**55,145**	**2,143**	**3,675**	**1,493**	***72**	***343**	**53,002**	**55,761**
Returns with adjusted gross income, total	14,180	14,182	347,933	339,077	26,745	312,332	55,145	2,143	3,675	1,493	*72	*343	53,002	55,756
Under $5,000	*1,643	*1,643	*16,330	*6,654	*1,555	5,099	*118	*1	*52	*1	—	—	*118	*308
$5,000 under $10,000	1,907	1,907	25,503	16,868	305	16,563	514	*55	*138	*11	—	—	459	616
$10,000 under $20,000	3,077	3,077	90,652	41,502	3,327	38,175	3,384	236	*1,594	*178	—	—	3,147	3,726
$20,000 under $50,000	6,670	6,670	60,621	200,345	1,471	198,874	31,126	833	1,431	412	*53	*289	30,293	30,943
$50,000 under $100,000	735	735	96,383	44,992	8,910	36,082	9,158	650	394	568	*13	*42	8,508	9,211
$100,000 under $500,000	144	146	53,058	25,795	10,304	15,491	9,317	299	62	256	*6	*12	9,018	9,489
$500,000 under $1,000,000	*4	*4	*5,385	*2,922	*874	2,048	*1,529	*69	*4	*68	—	—	*1,459	*1,463
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	877	877	*131,997	- 9,938	*- 9,648	- 290	—	—	—	—	—	—	—	*5
Primary metal industries														
Returns with and without adjusted gross income, total	**1,405**	**1,405**	**138,747**	**39,016**	**29,036**	**9,980**	**10,592**	**425**	**325**	**389**	***10**	***35**	**10,166**	**11,535**
Returns with adjusted gross income, total	1,402	1,402	137,839	41,693	29,553	12,140	10,592	425	325	389	*10	*35	10,166	11,535
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*438	*438	*12,460	*3,288	*- 111	3,399	*55	*2	*52	*2	—	—	*53	*74
$10,000 under $20,000	*123	*123	*16,157	*1,779	*1,795	- 16	*187	*11	*122	*11	—	—	*175	*321
$20,000 under $50,000	*759	*759	*59,109	*23,553	*16,370	7,183	*4,540	*268	*79	*233	*10	*35	*4,272	*5,323
$50,000 under $100,000	*34	*34	*20,325	*2,270	*2,418	- 148	*581	*67	*34	*67	—	—	*514	*577
$100,000 under $500,000	*48	*48	*29,790	*10,802	*9,081	1,721	*5,229	*77	*38	*75	—	—	*5,152	*5,240
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*3	*3	*908	*- 2,677	*- 517	- 2,160	—	—	—	—	—	—	—	—
Fabricated metal products														
Returns with and without adjusted gross income, total	**8,744**	**8,744**	**546,562**	**195,552**	**87,328**	**108,224**	**35,230**	**2,914**	**1,874**	**2,430**	***218**	***399**	**32,316**	**38,095**
Returns with adjusted gross income, total	8,329	8,329	471,066	201,293	92,793	108,500	35,230	2,914	1,874	2,430	*218	*399	32,316	38,089
Under $5,000	*85	*85	*320	*398	*87	311	—	—	—	—	—	—	—	*9
$5,000 under $10,000	*2,241	*2,241	*42,961	*16,890	*5,708	11,182	*423	*18	—	—	—	—	*405	*933
$10,000 under $20,000	2,457	2,457	62,516	32,769	15,283	17,486	2,796	*191	*346	*147	—	—	2,605	4,244
$20,000 under $50,000	2,924	2,924	215,159	94,742	45,362	49,380	14,297	1,710	1,151	1,399	*207	*309	12,587	14,967
$50,000 under $100,000	515	515	105,484	34,982	16,913	18,069	8,664	*746	*291	*639	*11	*90	7,918	8,742
$100,000 under $500,000	102	102	40,561	17,853	8,889	8,964	7,335	*182	*83	*178	—	—	7,153	7,306
$500,000 under $1,000,000	**5	**5	**4,066	**3,659	**553	**3,106	**1,715	**67	**3	**67	—	—	**1,647	**1,886
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*415	*415	*75,497	*- 5,740	*- 5,465	- 275	—	—	—	—	—	—	—	*6
Machinery, except electrical														
Returns with and without adjusted gross income, total	**21,999**	**21,999**	**1,437,846**	**610,006**	**290,852**	**319,154**	**114,816**	**16,629**	**10,525**	**15,343**	***726**	***817**	**98,187**	**117,383**
Returns with adjusted gross income, total	21,114	21,114	1,414,832	615,552	296,403	319,149	114,816	16,629	10,525	15,343	*726	*817	98,187	117,381
Under $5,000	*1,019	*1,019	*87,625	*4,102	*- 637	4,739	—	—	—	—	—	—	—	*215
$5,000 under $10,000	*659	*659	*31,189	*4,739	*3,173	1,566	*59	*53	*438	*53	—	—	*6	*282
$10,000 under $20,000	5,626	5,626	185,248	83,833	31,871	51,962	7,575	1,100	2,683	1,052	*314	*32	6,474	10,818
$20,000 under $50,000	11,841	11,841	557,550	363,709	153,927	209,782	58,699	9,032	6,004	8,214	*327	*448	49,667	60,925
$50,000 under $100,000	1,696	1,696	373,239	113,985	80,658	33,327	30,660	4,343	1,158	4,096	*56	*192	26,317	28,937
$100,000 under $500,000	270	270	176,472	40,860	26,614	14,246	16,036	2,067	239	1,895	*29	*146	13,969	14,420
$500,000 under $1,000,000	**3	**3	**3,509	**4,323	**796	**3,527	**1,787	**33	**3	**33	—	—	**1,753	**1,784
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*885	*885	*23,014	*- 5,546	*- 5,551	5	—	—	—	—	—	—	—	*2

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Electrical and electronic equipment														
Returns with and without adjusted gross income, total	**6,310**	**6,319**	**301,384**	**157,882**	**18,879**	**139,003**	**31,836**	**2,418**	**2,679**	**2,275**	***83**	***51**	**29,419**	**31,579**
Returns with adjusted gross income, total	5,851	5,860	230,108	161,251	27,150	134,101	31,836	2,418	2,679	2,275	*83	*51	29,419	31,579
Under $5,000	*358	*358	*14,004	*403	*1,340	- 937	—	—	—	—	—	—	—	*33
$5,000 under $10,000	*695	*695	*6,364	*5,130	*- 2,104	7,234	*111	*93	*341	*93	—	—	*18	*242
$10,000 under $20,000	*1,604	*1,604	*9,139	*22,779	*- 2,701	25,480	*2,048	*315	*1,237	*315	—	—	*1,734	*2,047
$20,000 under $50,000	2,756	2,756	95,843	81,137	4,881	76,256	11,055	1,187	*778	*1,101	—	—	9,867	11,035
$50,000 under $100,000	*281	*281	*38,241	*19,622	*9,596	10,026	*5,616	*146	*207	*101	*80	*46	*5,470	*5,618
$100,000 under $500,000	149	158	46,078	21,677	11,444	10,233	7,363	*322	*108	*313	*3	*5	7,041	7,286
$500,000 under $1,000,000	*4	*4	*2,188	*2,726	*- 189	2,915	*1,304	*71	*4	*71	—	—	*1,233	*1,262
$1,000,000 or more	*4	*4	*18,250	*7,777	*4,883	2,894	*4,340	*284	*4	*282	—	—	*4,056	*4,057
Returns with no adjusted gross income	*459	*459	*71,276	*- 3,369	*- 8,271	4,902	—	—	—	—	—	—	—	—
Transportation equipment														
Returns with and without adjusted gross income, total	**2,939**	**2,939**	**218,586**	**54,984**	**- 4,623**	**59,607**	**10,395**	**1,203**	**704**	**952**	***21**	***89**	**9,191**	**10,767**
Returns with adjusted gross income, total	2,520	2,520	153,518	68,275	11,960	56,315	10,395	1,203	704	952	*21	*89	9,191	10,702
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*449	*449	*9,490	*4,326	*3,849	477	*4	*4	*31	*4	—	—	—	—
$10,000 under $20,000	*609	*609	*67,642	*7,923	*6,737	1,186	*735	*377	*184	*273	—	—	*358	*1,312
$20,000 under $50,000	1,256	1,256	37,099	41,185	- 756	41,943	5,902	337	*441	*264	**21	**88	5,565	5,897
$50,000 under $100,000	*169	*169	*32,277	*9,363	*4,196	5,167	*2,156	*35	*21	*35	—	—	*2,121	*2,285
$100,000 under $500,000	*37	*37	*7,009	*5,478	*- 2,065	7,543	*1,598	*451	*27	*376	**	**	*1,147	*1,208
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	419	419	65,068	- 13,291	- 16,582	3,291	—	—	—	—	—	—	—	*65
Other manufacturing industries														
Returns with and without adjusted gross income, total	**31,097**	**31,119**	**925,986**	**649,142**	**155,945**	**493,197**	**113,654**	**7,262**	**6,645**	**4,409**	**383**	**1,626**	**106,392**	**120,444**
Returns with adjusted gross income, total	28,883	28,905	876,762	671,546	172,134	499,412	113,654	7,262	6,645	4,409	383	1,626	106,392	120,353
Under $5,000	3,523	3,523	28,997	11,765	2,658	9,107	*68	*9	*484	*9	—	—	*59	425
$5,000 under $10,000	4,461	4,461	100,744	33,474	8,952	24,522	1,525	*241	*686	*214	—	—	1,285	2,587
$10,000 under $20,000	7,779	7,779	84,216	116,637	15,767	100,870	9,785	664	2,079	172	—	—	9,121	11,559
$20,000 under $50,000	11,286	11,286	312,140	348,797	89,171	259,626	51,083	2,507	2,468	664	*308	*1,346	48,576	55,374
$50,000 under $100,000	1,476	1,498	237,480	94,123	40,207	53,916	24,438	1,721	673	1,553	*20	*157	22,717	24,607
$100,000 under $500,000	344	344	106,021	49,939	14,033	35,906	18,793	1,834	245	1,536	**55	**123	16,959	17,593
$500,000 under $1,000,000	10	10	*6,401	6,678	1,534	5,144	3,104	*162	*6	*140	**	**	2,942	3,449
$1,000,000 or more	*4	*4	*764	*10,134	*- 189	10,323	*4,858	*125	*4	*120	—	—	*4,732	*4,760
Returns with no adjusted gross income	2,214	2,214	49,223	- 22,404	- 16,189	- 6,215	—	—	—	—	—	—	—	*90
Manufacturing not allocable														
Returns with and without adjusted gross income, total	**3,214**	**3,214**	**129,200**	**83,477**	**14,304**	**69,173**	**16,180**	**747**	**628**	**707**	**—**	**—**	**15,433**	**16,611**
Returns with adjusted gross income, total	3,053	3,053	109,075	87,304	19,781	67,523	16,180	747	628	707	—	—	15,433	16,611
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*446	*446	*12,268	*3,204	*1,197	2,007	*49	—	—	—	—	—	*49	*49
$10,000 under $20,000	*1,075	*1,075	*7,756	*16,723	*- 137	16,860	*1,682	*39	*33	*39	—	—	*1,643	*1,777
$20,000 under $50,000	*1,105	*1,105	*23,548	*33,120	*11,420	21,700	*4,477	*168	*380	*136	—	—	*4,309	*4,988
$50,000 under $100,000	*295	*295	*56,143	*18,720	*7,406	11,314	*4,570	*275	*150	*273	—	—	*4,296	*4,449
$100,000 under $500,000	**132	**132	**9,360	**15,537	**- 105	**15,642	**5,401	**265	*65	*260	—	—	**4,558	**5,348
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*161	*161	*20,125	*- 3,827	*- 5,477	1,650	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	* Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas and Sanitary Services														
Returns with and without adjusted gross income, total	**411,145**	**415,472**	**18,069,893**	**7,080,392**	**1,956,999**	**5,123,393**	**1,116,096**	**182,222**	**123,866**	**168,500**	**2,896**	**6,311**	**933,874**	**1,169,903**
Returns with adjusted gross income, total	383,985	387,702	16,456,295	7,334,987	2,158,547	5,176,440	1,116,079	182,222	123,866	168,500	2,896	6,311	933,857	1,164,479
Under $5,000	49,924	50,001	1,363,317	159,553	66,901	92,652	1,171	*227	*1,413	*164	—	—	944	11,218
$5,000 under $10,000	76,266	77,232	1,986,289	567,696	199,352	368,344	16,952	3,704	14,764	3,366	—	—	13,248	38,617
$10,000 under $20,000	127,091	128,602	4,467,078	1,907,008	605,315	1,301,693	168,667	38,612	47,781	36,294	*960	*536	130,056	194,328
$20,000 under $50,000	117,394	118,336	6,140,116	3,377,496	986,069	2,391,427	504,735	79,692	50,558	73,581	1,282	2,247	425,043	523,659
$50,000 under $100,000	10,430	10,575	1,780,154	688,913	249,856	439,057	176,418	31,567	7,224	30,383	282	889	144,851	162,234
$100,000 under $500,000	2,726	2,792	668,137	468,831	49,323	419,508	169,889	22,453	1,993	19,582	354	2,317	147,436	158,355
$500,000 under $1,000,000	113	122	40,637	76,731	994	75,737	34,741	4,422	96	3,634	12	288	30,319	32,611
$1,000,000 or more	41	42	10,568	88,759	738	88,021	43,506	1,546	37	1,497	*6	*35	41,961	43,456
Returns with no adjusted gross income	27,160	27,770	1,613,598	- 254,595	- 201,548	- 53,047	*17	—	—	—	—	—	*17	5,424
Local and interurban passenger transit: Total														
Returns with and without adjusted gross income, total	**49,455**	**50,892**	**941,666**	**604,459**	**176,324**	**428,135**	**67,042**	**7,589**	**7,821**	**6,228**	***104**	***241**	**59,453**	**77,306**
Returns with adjusted gross income, total	46,450	47,338	899,945	608,790	175,177	433,613	67,042	7,589	7,821	6,228	*104	*241	59,453	77,197
Under $5,000	9,075	9,075	90,101	28,795	11,889	16,906	*410	*18	*308	*18	—	—	*392	1,709
$5,000 under $10,000	13,875	14,346	196,356	104,271	55,844	48,427	3,473	387	*1,072	*305	—	—	3,086	7,909
$10,000 under $20,000	15,308	15,723	268,155	226,350	53,156	173,194	19,534	3,057	3,357	2,383	*63	*28	16,477	21,326
$20,000 under $50,000	7,597	7,597	231,085	208,956	38,841	170,115	31,706	2,694	2,572	2,209	**41	**214	29,013	34,981
$50,000 under $100,000	549	551	100,701	33,936	13,945	19,991	9,255	1,181	467	1,165	**	**	8,074	8,784
$100,000 under $500,000	**46	**46	**13,547	**6,481	**1,501	**4,980	**2,665	**254	*45	*149	—	—	**2,412	**2,489
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,005	3,554	41,721	- 4,330	1,147	- 5,477	—	—	—	—	—	—	—	*108
Local and interurban passenger transit: Taxicabs														
Returns with and without adjusted gross income, total	**35,486**	**36,807**	**460,699**	**371,615**	**107,250**	**264,365**	**33,106**	**1,600**	**2,845**	**642**	***19**	***148**	**31,505**	**41,228**
Returns with adjusted gross income, total	33,668	34,440	451,154	373,830	109,108	264,722	33,106	1,600	2,845	642	*19	*148	31,505	41,228
Under $5,000	7,349	7,349	56,328	22,690	12,797	9,893	*350	*18	*308	*18	—	—	*333	1,545
$5,000 under $10,000	11,145	11,565	140,025	83,602	42,632	40,970	2,929	*141	*382	*138	—	—	2,788	6,384
$10,000 under $20,000	11,652	12,004	167,103	169,280	38,602	130,678	14,588	796	*1,155	*162	—	—	13,792	17,125
$20,000 under $50,000	3,361	3,361	58,530	89,679	11,166	78,513	13,304	632	*921	*310	*19	*148	12,673	14,090
$50,000 under $100,000	*161	*161	*29,168	*8,578	*3,911	4,667	*1,935	*15	*79	*15	—	—	*1,920	*2,084
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,818	*2,367	*9,545	*- 2,216	*- 1,858	- 358	—	—	—	—	—	—	—	—
Local and interurban passenger transit: Other passenger transportation														
Returns with and without adjusted gross income, total	**14,020**	**14,085**	**480,967**	**233,101**	**69,074**	**164,027**	**33,936**	**5,989**	**4,976**	**5,586**	***85**	***93**	**27,948**	**36,078**
Returns with adjusted gross income, total	12,833	12,898	448,791	235,216	66,069	169,147	33,936	5,989	4,976	5,586	*85	*93	27,948	35,969
Under $5,000	*1,726	*1,726	*33,773	*6,105	*- 908	7,013	*59	—	—	—	—	—	*59	*164
$5,000 under $10,000	2,781	2,781	56,331	20,925	13,212	7,713	544	*246	*690	*167	—	—	*298	1,525
$10,000 under $20,000	3,656	3,719	101,052	57,070	14,554	42,516	4,946	2,261	2,202	2,221	*63	*28	2,685	4,201
$20,000 under $50,000	4,236	4,236	172,555	119,276	27,675	91,601	18,402	2,062	1,651	1,899	*22	*66	16,340	20,890
$50,000 under $100,000	388	390	71,533	25,358	10,034	15,324	7,320	1,166	388	1,150	—	—	6,154	6,701
$100,000 under $500,000	**46	**46	**13,547	**6,481	**1,501	**4,980	**2,665	**254	*45	*149	—	—	**2,412	**2,489
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,187	*1,187	*32,176	*- 2,115	*3,005	- 5,120	—	—	—	—	—	—	—	*108

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued														
Trucking and warehousing: Total														
Returns with and without adjusted gross income, total	**291,268**	**292,338**	**14,253,843**	**4,447,033**	**1,605,174**	**2,841,859**	**620,533**	**132,260**	**93,723**	**124,276**	**2,060**	**4,305**	**488,273**	**664,203**
Returns with adjusted gross income, total	268,763	269,804	12,830,697	4,643,956	1,784,736	2,859,220	620,533	132,260	93,723	124,276	2,060	4,305	488,273	659,450
Under $5,000	36,061	36,111	1,119,765	116,821	47,431	69,390	687	*209	*1,105	*147	—	—	478	8,217
$5,000 under $10,000	52,819	52,819	1,576,426	393,954	129,318	264,636	11,099	3,035	12,139	2,793	—	—	8,064	25,683
$10,000 under $20,000	92,698	93,212	3,534,013	1,381,674	499,819	881,855	122,269	31,520	38,280	30,381	*564	*334	90,749	142,415
$20,000 under $50,000	81,826	82,209	4,890,842	2,292,391	894,470	1,397,921	338,262	65,679	38,062	61,251	1,183	1,980	272,584	353,949
$50,000 under $100,000	4,440	4,503	1,208,752	284,796	153,549	131,247	76,206	20,887	3,423	20,272	129	537	55,319	64,378
$100,000 under $500,000	898	929	494,673	153,912	59,566	94,346	62,227	9,846	696	8,508	181	1,295	52,381	55,199
$500,000 under $1,000,000	18	18	6,205	11,556	685	10,871	5,544	968	15	809	*3	*158	4,576	5,193
$1,000,000 or more	*3	*3	*22	*8,852	*- 102	8,954	*4,239	*116	*3	*116	—	—	*4,123	*4,417
Returns with no adjusted gross income	22,505	22,534	1,423,146	- 196,923	- 179,562	- 17,361	—	—	—	—	—	—	—	4,753
Trucking and warehousing: Trucking local and long distance														
Returns with and without adjusted gross income, total	**289,588**	**290,321**	**14,031,550**	**4,386,697**	**1,590,121**	**2,796,576**	**603,923**	**130,788**	**92,931**	**123,038**	**1,847**	**4,080**	**473,135**	**647,242**
Returns with adjusted gross income, total	267,165	267,880	12,624,939	4,578,415	1,766,055	2,812,360	603,923	130,788	92,931	123,038	1,847	4,080	473,135	642,524
Under $5,000	36,058	36,108	1,119,545	116,811	47,472	69,339	687	*209	*1,105	*147	—	—	478	8,209
$5,000 under $10,000	52,811	52,811	1,567,612	393,905	129,283	264,622	11,097	3,035	12,139	2,793	—	—	8,062	25,678
$10,000 under $20,000	91,711	91,935	3,480,967	1,363,332	491,394	871,938	120,653	31,268	37,886	30,270	*368	*193	89,385	140,148
$20,000 under $50,000	81,467	81,838	4,838,800	2,278,772	893,578	1,385,194	335,677	65,443	37,861	61,017	1,183	1,980	270,234	351,267
$50,000 under $100,000	4,336	4,398	1,143,422	278,749	149,357	129,392	74,642	20,704	3,320	20,138	117	488	53,938	62,793
$100,000 under $500,000	763	771	468,397	129,130	54,404	74,726	52,865	9,057	604	7,761	176	1,260	43,808	46,288
$500,000 under $1,000,000	**19	**19	**6,196	**17,716	**- 567	**17,149	**8,302	**842	**16	**913	*3	*158	**7,230	**8,141
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	22,423	22,441	1,406,611	- 191,717	- 175,934	- 15,783	—	—	—	—	—	—	—	4,718
Trucking and warehousing: Public warehousing and trucking terminals														
Returns with and without adjusted gross income, total	**1,718**	**2,017**	**222,293**	**63,378**	**15,052**	**48,326**	**17,719**	**1,510**	**795**	**1,272**	***213**	***225**	**16,209**	**18,104**
Returns with adjusted gross income, total	1,633	1,924	205,758	68,706	18,681	50,025	17,719	1,510	795	1,272	*213	*225	16,209	18,069
Under $5,000	*3	*3	*220	*10	*- 41	51	—	—	—	—	—	—	—	*8
$5,000 under $10,000	*8	*8	*8,814	*48	*35	13	*2	—	—	—	—	—	*2	*5
$10,000 under $20,000	*987	*1,277	*53,046	*18,343	*8,424	9,919	*1,616	*252	*394	*111	*196	*141	*1,364	*2,267
$20,000 under $50,000	371	371	52,042	13,935	892	13,043	2,635	242	*202	*237	—	—	*2,393	2,737
$50,000 under $100,000	105	105	65,330	6,107	4,192	1,915	*1,569	*188	*104	*138	*12	*48	*1,381	1,609
$100,000 under $500,000	**159	**160	**26,305	**30,263	**5,178	**25,085	**11,897	**829	**95	**786	*5	*35	**11,069	**11,442
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*85	93	16,536	*- 5,328	- 3,628	- 1,700	—	—	—	—	—	—	—	*36
Water transportation														
Returns with and without adjusted gross income, total	**8,569**	**8,572**	**262,575**	**408,244**	**20,277**	**387,967**	**108,187**	**15,760**	**4,356**	**15,090**	**112**	**273**	**92,427**	**103,090**
Returns with adjusted gross income, total	8,194	8,196	233,093	418,186	23,866	394,320	108,187	15,760	4,356	15,090	112	273	92,427	103,072
Under $5,000	*75	*75	*5,415	*179	*- 138	317	—	—	—	—	—	—	—	—
$5,000 under $10,000	*738	*738	*13,945	*6,507	*- 1,842	8,349	*38	—	—	—	—	—	*38	*400
$10,000 under $20,000	1,962	1,962	26,442	30,561	- 41	30,602	2,296	*1,035	*1,398	*1,035	—	—	*1,261	*1,765
$20,000 under $50,000	3,158	3,158	45,453	110,662	- 6,666	117,328	18,017	4,951	1,891	4,885	—	—	13,066	15,497
$50,000 udner $100,000	1,706	1,706	110,590	120,928	40,294	80,634	30,506	3,050	659	2,853	*58	*117	27,456	30,657
$100,000 under $500,000	522	523	20,659	96,815	- 8,815	105,630	33,048	4,916	379	4,565	*48	*107	28,133	30,980
$500,000 under $1,000,000	22	22	2,069	15,181	- 640	15,821	6,245	1,157	18	1,125	**5	**49	5,088	5,902
$1,000,000 or more	11	12	8,521	37,353	1,713	35,640	18,036	652	11	628	**	**	17,384	17,871
Returns with no adjusted gross income	375	376	29,482	- 9,942	- 3,589	- 6,353	—	—	—	—	—	—	—	*19

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued														
Air transportation														
Returns with and without adjusted gross income, total	**7,676**	**7,676**	**204,225**	**248,185**	**- 15,645**	**263,830**	**62,055**	**8,025**	**2,871**	**7,623**	**114**	**284**	**54,030**	**58,390**
Returns with adjusted gross income, total	7,313	7,313	181,368	260,734	- 7,190	267,924	62,055	8,025	2,871	7,623	114	284	54,030	58,112
Under $5,000	*413	*413	*7,313	*1,759	*1,271	488	*52	—	—	—	—	—	*52	*172
$5,000 under $10,000	*2,009	*2,009	*78,200	*13,992	*8,447	5,545	*628	*55	*210	*55	—	—	*574	*1,272
$10,000 under $20,000	*790	*790	*17,305	*11,430	*- 1,214	12,644	*1,309	*129	*365	*129	—	—	*1,181	*1,266
$20,000 under $50,000	3,129	3,129	56,047	106,661	- 2,640	109,301	16,596	2,601	1,440	2,562	—	—	13,995	14,914
$50,000 under $100,000	748	748	9,914	52,329	- 6,415	58,744	12,203	2,016	660	1,804	*77	*173	10,187	10,599
$100,000 under $500,000	189	189	10,079	39,914	- 4,511	44,425	14,610	1,566	163	1,526	*31	*12	13,044	14,238
$500,000 under $1,000,000	24	24	1,959	15,923	- 1,592	17,515	7,384	1,268	23	1,175	**6	**100	6,116	6,525
$1,000,000 or more	11	11	551	18,725	- 536	19,261	9,271	390	10	373	**	**	8,881	9,126
Returns with no adjusted gross income	363	363	22,857	- 12,549	- 8,455	- 4,094	—	—	—	—	—	—	—	*278
Transportation services: Total														
Returns with and without adjusted gross income, total	**21,872**	**21,886**	**1,395,825**	**596,138**	**47,747**	**548,391**	**118,378**	**7,160**	**6,010**	**5,976**	**72**	**76**	**111,218**	**123,445**
Returns with adjusted gross income, total	21,258	21,272	1,316,435	612,917	60,066	552,851	118,378	7,160	6,010	5,976	72	76	111,218	123,232
Under $5,000	2,330	2,338	88,399	- 5,566	- 3,331	8,897	—	—	—	—	—	—	—	*369
$5,000 under $10,000	*1,806	*1,806	*22,452	*11,479	*5,468	6,011	*519	*15	*449	*15	—	—	*504	*951
$10,000 under $20,000	6,159	6,159	356,848	91,226	23,606	67,620	7,146	796	1,067	642	*10	*5	6,350	9,068
$20,000 under $50,000	8,513	8,515	606,890	267,194	20,505	246,689	41,051	1,383	2,896	1,049	*29	*1	39,668	43,966
$50,000 under $100,000	1,902	1,904	185,136	122,999	14,526	108,473	28,842	2,222	1,245	2,109	*15	*50	26,620	28,684
$100,000 under $500,000	516	517	41,220	82,976	- 676	83,652	26,287	1,657	326	1,579	*14	*4	24,630	26,048
$500,000 under $1,000,000	22	23	14,922	16,487	510	15,977	7,544	761	19	263	**4	**16	6,783	7,019
$1,000,000 or more	10	10	*568	14,990	- 544	15,534	6,990	*327	*8	*319	**	**	6,663	7,129
Returns with no adjusted gross income	614	614	79,390	- 16,779	- 12,319	- 4,460	—	—	—	—	—	—	—	*213
Transportation services: Passenger transportation arrangement														
Returns with and without adjusted gross income, total	**15,568**	**15,581**	**994,672**	**421,870**	**20,188**	**401,682**	**78,740**	**2,501**	**4,065**	**1,452**	***58**	***58**	**76,239**	**83,537**
Returns with adjusted gross income, total	14,999	15,012	948,386	435,963	32,179	403,784	78,740	2,501	4,065	1,452	*58	*58	76,239	83,406
Under $5,000	*680	*688	*59,710	*799	*- 6,857	7,656	—	—	—	—	—	—	—	*48
$5,000 under $10,000	*1,257	*1,257	*18,760	*8,507	*4,330	4,177	*519	*15	*449	*15	—	—	*504	*859
$10,000 under $20,000	4,753	4,753	269,986	67,969	13,412	54,557	5,399	509	*426	*367	*10	*5	4,890	6,774
$20,000 under $50,000	6,386	6,388	450,686	202,499	6,497	196,002	31,241	876	2,038	613	*29	*1	30,364	33,302
$50,000 under $100,000	1,554	1,556	107,556	97,004	12,115	84,889	22,145	297	967	206	*15	*50	21,848	23,259
$100,000 under $500,000	359	360	30,456	50,989	2,255	48,734	15,144	304	179	234	*4	*2	14,840	15,344
$500,000 under $1,000,000	**10	**10	**11,234	**8,195	**428	**7,767	**4,293	**500	**6	**18	—	—	**3,793	**3,820
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*569	*569	*46,286	*- 14,094	*- 11,991	- 2,103	—	—	—	—	—	—	—	*131
Transportation services: Freight transportation arrangement														
Returns with and without adjusted gross income, total	**1,387**	**1,387**	**95,209**	**38,480**	**13,157**	**25,323**	**6,460**	**889**	***430**	***885**	**—**	**—**	**5,572**	**7,309**
Returns with adjusted gross income, total	1,373	1,373	83,447	38,586	13,178	25,408	6,460	889	*430	*885	—	—	5,572	7,309
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*767	*767	*10,911	*13,228	*5,601	7,627	*1,157	*51	*301	*48	—	—	*1,105	*1,567
$20,000 under $50,000	*478	*478	*38,409	*11,533	*6,907	4,626	*1,305	*2	*11	*2	—	—	*1,304	*1,880
$50,000 under $100,000	*92	*92	*25,393	*5,670	*2,068	3,602	*1,471	*165	*92	*165	—	—	*1,306	*1,745
$100,000 under $500,000	**36	**36	**8,733	**8,155	**- 1,159	**9,554	**2,528	**670	**26	**670	—	—	**1,858	**2,117
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*14	*14	*11,762	*- 107	*- 21	- 86	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued														
Transportation service: Other transportation services														
Returns with and without adjusted gross income, total	**4,917**	**4,918**	**305,945**	**135,789**	**14,402**	**121,387**	**33,177**	**3,770**	**1,515**	**3,638**	***14**	***18**	**29,407**	**32,599**
Returns with adjusted gross income, total	4,886	4,887	284,602	138,368	14,709	123,659	33,177	3,770	1,515	3,638	*14	*18	29,407	32,518
Under $5,000	*1,650	*1,650	*28,690	*4,766	*3,526	1,240	—	—	—	—	—	—	—	*321
$5,000 under $10,000	*549	*549	*3,692	*2,973	*1,139	1,834	—	—	—	—	—	—	—	*92
$10,000 under $20,000	*639	*639	*75,951	*10,029	*4,593	5,436	*590	*235	*340	*227	—	—	*355	*726
$20,000 under $50,000	1,649	1,649	117,795	53,162	7,101	46,061	8,505	505	847	434	—	—	8,000	8,784
$50,000 under $100,000	256	256	52,187	20,324	342	19,982	5,226	1,760	*186	*1,738	—	—	3,466	3,680
$100,000 under $500,000	123	123	2,121	27,058	- 1,652	28,710	10,003	763	122	755	*10	*2	9,239	9,894
$500,000 under $1,000,000	14	15	3,705	10,821	86	10,735	4,655	262	14	247	**4	**16	4,393	4,621
$1,000,000 or more	*6	*6	*461	*9,235	*- 427	9,662	*4,199	*245	*6	*237	**	**	*3,954	*4,400
Returns with no adjusted gross income	*31	*31	*21,343	*- 2,578	*- 307	- 2,271	—	—	—	—	—	—	—	*82
Communication														
Returns with and without adjusted gross income, total	**5,110**	**5,159**	**174,076**	**210,243**	**12,368**	**197,875**	**57,701**	**4,448**	**2,008**	**3,592**	***39**	***738**	**53,254**	**56,883**
Returns with adjusted gross income, total	5,059	5,090	168,788	218,312	13,262	205,050	57,684	4,448	2,008	3,592	*39	*738	53,236	56,857
Under $5,000	*197	*197	*35,818	*425	*5,868	- 5,443	—	—	—	—	—	—	—	*299
$5,000 under $10,000	*444	*444	*6,996	*3,458	*2,224	1,234	*173	*89	*354	*89	—	—	*85	*281
$10,000 under $20,000	*1,439	*1,439	*24,204	*21,500	*- 3,784	25,284	*1,629	*125	*392	*121	—	—	*1,504	*2,319
$20,000 under $50,000	2,162	2,166	33,445	75,612	5,684	69,928	12,639	582	*701	*548	—	—	12,057	12,712
$50,000 under $100,000	362	362	28,142	26,459	4,510	21,949	7,212	196	*245	*180	—	—	7,017	7,343
$100,000 under $500,000	429	450	32,390	69,258	- 1,844	71,102	25,401	3,186	294	2,389	*39	*738	22,215	23,388
$500,000 under $1,000,000	21	27	6,893	13,971	395	13,576	6,297	210	18	204	—	—	6,087	6,238
$1,000,000 or more	*5	*5	*899	*7,628	*209	7,419	*4,333	*61	*4	*61	—	—	*4,272	*4,277
Returns with no adjusted gross income	*51	69	5,288	*- 8,069	- 894	- 7,175	*17	—	—	—	—	—	*17	*26
Electric and gas services														
Returns with and without adjusted gross income, total	**1,608**	**1,764**	**191,203**	**42,802**	**12,205**	**30,597**	**9,114**	**1,913**	**700**	**1,758**	***20**	***150**	**7,202**	**10,283**
Returns with adjusted gross income, total	1,595	1,751	190,655	43,527	12,070	31,457	9,114	1,913	700	1,758	*20	*150	7,202	10,261
Under $5,000	*430	*430	*341	*1,738	*308	1,430	*20	—	—	—	—	—	*20	*45
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*716	*872	*87,130	*11,668	*6,965	4,703	*1,217	*393	*316	*393	—	—	*824	*1,538
$20,000 under $50,000	*265	*265	*69,555	*6,550	*1,879	4,671	*1,021	*530	*233	*530	—	—	*490	*937
$50,000 under $100,000	*105	*105	*1,331	*7,273	*77	7,196	*1,815	*71	*81	*69	—	—	*1,744	*2,354
$100,000 under $500,000	75	75	29,382	13,825	1,822	12,003	*3,942	*798	*66	*645	*20	*150	*3,145	4,308
$500,000 under $1,000,000	*4	*4	*2,916	*2,472	*1,018	1,454	*1,099	*120	*4	*120	—	—	*979	*1,080
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*13	*13	*548	*- 724	*136	- 860	—	—	—	—	—	—	—	*22
Sanitary services														
Returns with and without adjusted gross income, total	**27,025**	**27,185**	**646,480**	**561,373**	**98,549**	**462,824**	**81,462**	**7,426**	**7,021**	**6,313**	***375**	***245**	**74,036**	**83,448**
Returns with adjusted gross income, total	26,778	26,938	635,314	567,086	98,561	470,525	81,462	7,426	7,021	6,313	*375	*245	74,036	83,448
Under $5,000	*1,362	*1,362	*16,165	*4,334	*3,603	731	*2	—	—	—	—	—	*2	*433
$5,000 under $10,000	4,910	5,070	91,914	35,760	- 108	35,868	1,021	*125	*540	*110	—	—	897	2,149
$10,000 under $20,000	8,445	8,445	152,980	138,503	26,808	111,695	13,809	1,557	2,606	1,211	*323	*169	12,252	15,196
$20,000 under $50,000	11,297	11,297	206,798	329,071	33,995	295,076	48,968	3,316	3,316	2,590	*31	*65	45,652	49,064
$50,000 under $100,000	696	696	135,589	46,402	29,368	17,034	12,374	2,011	522	1,997	—	—	10,363	11,364
$100,000 under $500,000	*64	*64	*26,192	*9,969	*2,283	7,686	*3,716	*342	**37	**405	*21	*11	*3,374	*3,372
$500,000 under $1,000,000	**4	**4	**5,675	**3,047	**613	**2,434	**1,572	**76	**37	**	—	—	**1,496	**1,503
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*247	*247	*11,166	*- 5,713	*1,988	- 7,701	—	—	—	—	—	—	—	*6

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade														
Returns with and without adjusted gross income, total	**2,367,677**	**2,454,720**	**195,654,840**	**44,711,190**	**11,173,789**	**33,537,401**	**6,937,221**	**465,886**	**529,776**	**350,838**	**39,743**	**61,062**	**6,471,335**	**7,543,938**
Returns with adjusted gross income, total	2,256,596	2,336,822	182,569,303	46,006,015	12,193,955	33,812,060	6,937,177	465,877	529,774	350,838	39,575	61,053	6,471,300	7,529,383
Under $5,000	281,991	286,860	12,536,477	794,463	144,267	650,196	4,286	342	4,812	287	*342	*3	3,945	46,012
$5,000 under $10,000	358,161	371,369	19,192,070	2,698,185	712,083	1,986,102	94,826	12,761	49,907	9,003	2,092	692	82,065	178,101
$10,000 under $20,000	709,660	737,547	40,282,647	10,591,439	2,388,837	8,202,602	912,174	90,570	172,927	69,184	12,180	8,308	821,605	1,099,871
$20,000 under $50,000	803,056	829,911	71,903,633	23,335,441	5,577,229	17,758,212	3,388,262	217,403	244,468	163,477	18,792	27,101	3,170,859	3,648,876
$50,000 under $100,000	87,136	93,009	27,229,022	5,675,100	2,467,951	3,207,149	1,420,103	85,903	46,397	66,707	4,893	15,191	1,334,200	1,446,581
$100,000 under $500,000	16,216	17,723	10,537,572	2,534,225	827,742	1,706,483	933,209	52,203	10,955	37,218	1,226	9,063	881,007	925,540
$500,000 under $1,000,000	278	301	534,036	180,523	45,436	135,087	85,377	4,177	224	3,381	37	320	81,200	84,615
$1,000,000 or more	98	102	353,847	196,637	30,409	166,228	98,939	2,520	84	1,580	13	376	96,420	99,788
Returns with no adjusted gross income	111,081	117,898	13,085,536	- 1,294,825	- 1,020,166	- 274,659	*44	*9	**	*(1)	*168	*9	*35	14,555
Wholesale trade: Total														
Returns with and without adjusted gross income, total	**311,536**	**314,727**	**43,800,602**	**7,151,764**	**3,194,048**	**3,957,716**	**1,386,130**	**96,618**	**80,793**	**80,206**	**4,074**	**7,031**	**1,289,512**	**1,512,119**
Returns with adjusted gross income, total	299,302	302,070	40,557,027	7,428,333	3,370,671	4,057,662	1,386,129	96,617	80,791	80,206	4,074	7,031	1,289,512	1,509,518
Under $5,000	37,037	37,553	1,777,274	105,680	34,566	71,114	903	*50	*773	*38	—	—	852	7,187
$5,000 under $10,000	42,391	42,440	2,758,268	308,691	124,828	183,863	10,319	1,039	4,618	807	*3	*2	9,280	21,787
$10,000 under $20,000	78,291	78,835	6,224,599	1,153,057	461,854	691,203	96,678	11,167	19,243	8,261	1,494	1,538	85,511	131,211
$20,000 under $50,000	113,634	114,763	15,691,130	3,413,540	1,439,223	1,974,317	511,429	41,827	41,271	35,828	1,696	2,441	469,602	576,463
$50,000 under $100,000	22,780	23,076	8,814,494	1,511,891	863,073	648,818	391,702	22,496	11,306	20,265	579	1,289	369,206	401,797
$100,000 under $500,000	5,019	5,245	4,665,388	796,156	395,722	400,434	304,492	16,962	3,462	13,064	285	1,580	287,530	301,702
$500,000 under $1,000,000	107	114	323,172	71,480	27,517	43,963	35,607	1,885	82	1,362	11	84	33,722	34,906
$1,000,000 or more	43	44	302,702	67,837	23,889	43,948	35,000	1,193	36	584	*6	*96	33,807	34,465
Returns with no adjusted gross income	12,234	12,657	3,243,575	- 276,569	- 176,622	- 99,947	*(1)	*(1)	**	*(1)	—	—	*(1)	2,601
Wholesale trade: Motor vehicles and automotive equipment														
Returns with and without adjusted gross income, total	**12,666**	**12,962**	**2,426,756**	**318,139**	**165,463**	**152,676**	**61,760**	**3,284**	**3,873**	**2,991**	***54**	***46**	**58,476**	**70,126**
Returns with adjusted gross income, total	12,416	12,698	2,218,495	323,731	168,427	155,304	61,760	3,284	3,873	2,991	*54	*46	58,476	70,071
Under $5,000	*959	*959	*37,300	*3,609	*- 301	3,910	—	—	—	—	—	—	—	*138
$5,000 under $10,000	1,959	1,959	114,974	12,192	5,140	7,052	*15	*1	*10	*1	—	—	*14	472
$10,000 under $20,000	3,727	3,727	590,585	59,186	35,300	23,886	6,228	422	1,015	354	—	—	5,806	8,654
$20,000 under $50,000	4,475	4,691	928,743	135,346	81,695	53,651	21,698	1,582	2,101	1,466	—	—	20,116	26,250
$50,000 under $100,000	983	983	368,189	63,546	31,644	31,902	14,581	309	508	250	*11	*13	14,271	15,489
$100,000 under $500,000	309	375	174,562	47,121	12,905	34,216	17,971	**969	**239	**921	*43	*33	17,004	17,799
$500,000 under $1,000,000	**4	**4	**4,143	**2,732	**2,042	**690	**1,267	—	—	—	—	—	**1,265	**1,269
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	250	264	208,261	- 5,592	- 2,964	- 2,628	—	—	—	—	—	—	—	*55
Wholesale trade: Lumber and construction materials														
Returns with and without adjusted gross income, total	**6,864**	**6,886**	**1,043,018**	**163,402**	**77,913**	**85,489**	**32,980**	**4,563**	**2,128**	**3,277**	***238**	***574**	**28,416**	**32,979**
Returns with adjusted gross income, total	6,804	6,826	1,022,069	164,304	78,729	85,575	32,980	4,563	2,128	3,277	*238	*574	28,416	32,963
Under $5,000	*1,141	*1,141	*23,101	*4,872	*936	3,936	*64	—	—	—	—	—	*64	*172
$5,000 under $10,000	*1,096	*1,096	*25,505	*6,172	*4,540	1,632	*176	—	—	—	—	—	*176	*355
$10,000 under $20,000	2,149	2,149	294,073	30,445	13,117	17,328	2,251	784	867	646	*171	*62	1,467	2,640
$20,000 under $50,000	1,420	1,420	224,286	43,750	17,083	26,667	6,187	1,034	564	602	*8	*6	5,153	6,363
$50,000 under $100,000	834	856	314,441	53,320	30,014	23,306	13,942	2,256	594	1,749	**59	**506	11,686	13,315
$100,000 under $500,000	161	161	139,199	23,719	12,589	11,130	9,350	307	**103	**280	**	**	9,043	9,289
$500,000 under $1,000,000	*3	*3	*1,465	*2,026	*450	1,576	*1,009	*182	**	**	—	—	*827	*829
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*60	*60	*20,948	*- 903	*- 816	- 87	—	—	—	—	—	—	—	*17

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Wholesale trade: Electrical goods														
Returns with and without adjusted gross income, total	**11,314**	**11,316**	**898,875**	**240,320**	**118,528**	**121,792**	**42,105**	**1,664**	**2,775**	**1,142**	***59**	***330**	**40,441**	**48,114**
Returns with adjusted gross income, total	11,017	11,019	879,817	244,860	123,310	121,550	42,105	1,664	2,775	1,142	*59	*330	40,441	48,107
Under $5,000	*528	*528	*15,742	*2,151	*848	1,303	*87	—	—	—	—	—	*87	*229
$5,000 under $10,000	2,654	2,654	98,981	20,423	9,051	11,372	*1,210	—	—	—	—	—	*1,210	*2,015
$10,000 under $20,000	3,589	3,589	90,332	52,069	19,586	32,483	4,344	329	*1,079	*255	*10	*6	4,016	6,144
$20,000 under $50,000	3,535	3,535	350,961	102,658	51,333	51,325	14,346	553	1,220	493	—	—	13,793	17,438
$50,000 under $100,000	574	574	219,126	37,444	23,592	13,852	9,888	332	361	204	*28	*112	9,555	10,331
$100,000 under $500,000	134	136	93,506	24,795	13,429	11,366	9,566	370	112	110	*21	*212	9,196	9,360
$500,000 under $1,000,000	**3	**3	**11,168	**5,320	**5,471	**– 151	**2,665	**80	**3	**80	—	—	**2,585	**2,590
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*297	*297	*19,058	*– 4,540	*– 4,783	243	—	—	—	—	—	—	—	*8
Wholesale trade: Hardware, plumbing, and heating equipment														
Returns with and without adjusted gross income, total	**9,095**	**9,097**	**893,374**	**223,875**	**114,379**	**109,496**	**41,043**	**4,077**	**3,156**	**2,978**	***423**	***836**	**36,966**	**44,445**
Returns with adjusted gross income, total	8,836	8,838	809,877	227,851	118,091	109,760	41,043	4,077	3,156	2,978	*423	*836	36,966	44,442
Under $5,000	*339	*339	*1,925	*1,149	*1,135	14	*20	—	—	—	—	—	*20	*111
$5,000 under $10,000	*1,202	*1,202	*53,926	*10,851	*4,789	6,062	*654	*261	*417	*143	—	—	*393	*829
$10,000 under $20,000	*1,961	*1,961	*48,533	*28,427	*9,463	18,964	*1,834	*134	*432	*66	—	—	*1,700	*2,572
$20,000 under $50,000	4,692	4,692	519,404	128,057	68,877	59,180	19,147	3,349	1,875	2,493	*331	*812	15,798	20,693
$50,000 under $100,000	525	525	107,640	38,643	21,205	17,438	10,852	172	344	135	*82	*18	10,680	11,530
$100,000 under $500,000	**117	**119	**78,449	**20,725	**12,623	**8,102	**8,536	**161	**88	**142	*10	*6	**8,375	**8,706
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*259	*259	*83,496	*– 3,976	*– 3,713	– 263	—	—	—	—	—	—	—	*3
Wholesale trade: Farm machinery and equipment														
Returns with and without adjusted gross income, total	**7,811**	**7,822**	**2,337,563**	**174,377**	**94,629**	**79,748**	**43,020**	**6,858**	**4,582**	**6,434**	**141**	**283**	**36,162**	**43,998**
Returns with adjusted gross income, total	6,794	6,805	2,116,751	209,832	108,725	101,107	43,020	6,858	4,582	6,434	141	283	36,162	43,835
Under $5,000	*108	*108	*29,330	*412	*74	338	—	—	—	—	—	—	—	*5
$5,000 under $10,000	665	665	175,606	5,344	2,615	2,729	*53	*27	*410	*27	**11	**3	*26	191
$10,000 under $20,000	1,793	1,793	295,434	24,919	7,718	17,201	1,857	591	855	556	**	**	1,267	2,334
$20,000 under $50,000	3,193	3,193	954,096	100,810	51,080	49,730	16,443	3,136	2,509	2,832	*101	*232	13,307	17,579
$50,000 under $100,000	901	910	494,076	57,720	35,279	22,441	16,194	2,151	722	2,086	*26	*31	14,043	15,835
$100,000 under $500,000	**134	**136	**168,208	**20,627	**11,958	**8,669	**8,473	**953	**86	**932	*3	*17	**7,521	**7,890
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,017	1,017	220,812	– 35,455	– 14,096	– 21,359	—	—	—	—	—	—	—	163
Wholesale trade: Other machinery, equipment, and supplies														
Returns with and without adjusted gross income, total	**27,598**	**27,669**	**2,801,409**	**707,191**	**306,856**	**400,335**	**137,308**	**8,355**	**8,525**	**7,064**	**312**	**649**	**128,953**	**148,373**
Returns with adjusted gross income, total	25,842	25,913	2,700,322	730,306	321,387	408,919	137,308	8,355	8,525	7,064	312	649	128,953	148,135
Under $5,000	1,498	1,498	85,707	3,809	3,615	194	*	—	—	—	—	—	*	*173
$5,000 under $10,000	3,549	3,549	170,790	25,576	12,853	12,723	839	*261	*1,178	*235	—	—	*577	1,628
$10,000 under $20,000	5,944	5,944	426,267	91,899	28,497	63,402	6,805	528	1,207	403	—	—	6,277	9,845
$20,000 under $50,000	11,676	11,747	1,137,569	341,267	144,879	196,388	48,989	2,690	4,320	2,054	*216	*302	46,299	55,916
$50,000 under $100,000	2,535	2,535	533,870	166,453	82,637	83,816	40,241	2,885	1,321	2,714	*54	*36	37,356	40,133
$100,000 under $500,000	626	626	325,718	91,855	46,445	45,410	35,664	1,638	486	1,321	**42	**311	34,026	35,626
$500,000 under $1,000,000	14	14	20,400	9,446	2,462	6,984	4,771	354	13	336	**	**	4,417	4,815
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,756	1,756	101,087	– 23,114	– 14,531	– 8,583	—	—	—	—	—	—	—	237

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Wholesale trade: Other durable goods														
Returns with and without adjusted gross income, total	**55,832**	**55,920**	**4,886,861**	**1,247,155**	**552,287**	**694,868**	**235,554**	**12,548**	**10,564**	**9,865**	**233**	**482**	**223,006**	**258,759**
Returns with adjusted gross income, total	54,411	54,497	4,622,513	1,283,244	576,742	706,502	235,554	12,548	10,562	9,865	233	482	223,006	258,447
Under $5,000	9,957	9,957	213,374	23,411	2,135	21,276	*294	(1)	**516	**115	—	—	*293	1,646
$5,000 under $10,000	6,192	6,194	410,922	47,847	23,212	24,635	1,654	*147	**	**	**71	**32	1,507	3,910
$10,000 under $20,000	13,803	13,803	714,759	203,306	76,952	126,354	16,975	1,267	2,678	1,024	**	**	15,708	23,157
$20,000 under $50,000	20,048	20,089	1,761,500	607,540	243,121	364,419	89,206	5,274	5,587	4,799	*81	*38	83,933	100,977
$50,000 under $100,000	3,494	3,505	738,252	224,959	132,930	92,029	56,869	1,831	1,212	1,589	*24	*68	55,038	59,837
$100,000 under $500,000	882	912	581,686	148,052	84,259	63,793	57,088	3,536	544	1,904	**57	**344	53,553	55,543
$500,000 under $1,000,000	27	29	180,503	18,015	8,891	9,124	8,799	413	19	353	**	**	8,386	8,516
$1,000,000 or more	*8	*8	*21,516	*10,115	*5,243	4,872	*4,669	*81	*6	*80	—	—	*4,588	*4,862
Returns with no adjusted gross income	1,421	1,423	264,348	- 36,089	- 24,456	- 11,633	(1)	(1)	**	(1)	—	—	—	*312
Wholesale trade: Drugs, chemicals, and allied products														
Returns with and without adjusted gross income, total	**10,343**	**10,453**	**699,963**	**264,419**	**83,925**	**180,494**	**47,689**	**2,702**	**3,106**	**2,422**	***8**	***14**	**44,987**	**50,994**
Returns with adjusted gross income, total	10,244	10,353	696,075	266,280	85,658	180,622	47,689	2,702	3,106	2,422	*8	*14	44,987	50,993
Under $5,000	*59	*59	*1,109	*244	*178	66	—	—	—	—	—	—	—	*15
$5,000 under $10,000	2,607	2,649	97,837	16,853	106	16,747	*220	*4	*31	*4	—	—	*216	*768
$10,000 under $20,000	2,722	2,722	113,434	41,689	- 2,374	44,063	3,495	498	*990	*444	—	—	2,997	3,949
$20,000 under $50,000	3,706	3,706	242,284	115,438	41,035	74,403	18,136	1,037	1,545	877	—	—	17,099	19,689
$50,000 under $100,000	1,053	1,120	193,935	71,061	41,320	29,741	17,644	298	462	247	*8	*14	17,346	18,772
$100,000 under $500,000	93	93	41,609	17,245	4,798	12,447	6,145	832	*74	*830	—	—	5,313	5,772
$500,000 under $1,000,000	**4	**4	**5,867	**3,750	**596	**3,154	**2,049	**33	**4	**19	—	—	**2,016	**2,027
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*99	*100	*3,889	*- 1,861	*- 1,734	- 127	—	—	—	—	—	—	—	*1
Wholesale trade: Apparel, piece goods and notions														
Returns with and without adjusted gross income, total	**13,961**	**13,968**	**628,707**	**344,059**	**141,351**	**202,708**	**65,095**	**1,691**	**3,613**	**1,327**	***13**	***77**	**63,404**	**72,475**
Returns with adjusted gross income, total	13,624	13,631	600,693	355,697	145,270	210,427	65,095	1,691	3,613	1,327	*13	*77	63,404	72,470
Under $5,000	*859	*859	*16,418	*1,284	*- 1,116	2,400	—	—	—	—	—	—	—	*50
$5,000 under $10,000	*809	*809	*70,695	*5,099	*4,605	494	*283	—	—	—	—	—	*283	*654
$10,000 under $20,000	4,973	4,973	84,128	71,063	22,729	48,334	7,196	*555	*1,517	*554	—	—	6,641	9,022
$20,000 under $50,000	5,574	5,581	241,293	172,131	70,726	101,405	27,381	684	1,834	531	—	—	26,697	31,571
$50,000 under $100,000	1,235	1,235	124,626	76,102	33,657	42,445	19,048	187	185	61	**13	**77	18,861	19,870
$100,000 under $500,000	**170	**170	**49,858	**25,538	**11,834	**13,704	**9,103	191	*74	*50	—	—	**8,913	**9,294
$500,000 under $1,000,000	**	**	**	**	**	**	**	0	**3	**130	**	**	**	**
$1,000,000 or more	*4	*4	*13,675	*4,480	*2,833	1,647	*2,083	*75	**	**	**	**	*2,008	*2,009
Returns with no adjusted gross income	*337	*337	*28,014	*- 11,638	*- 3,919	- 7,719	—	—	—	—	—	—	—	*5
Wholesale trade: Groceries and related products														
Returns with and without adjusted gross income, total	**37,009**	**37,055**	**7,258,230**	**681,507**	**371,198**	**310,309**	**112,144**	**8,681**	**7,202**	**6,422**	**903**	**1,719**	**103,463**	**130,016**
Returns with adjusted gross income, total	34,460	34,497	6,578,325	705,676	387,581	318,095	112,144	8,681	7,202	6,422	903	1,719	103,463	129,934
Under $5,000	4,007	4,007	340,656	10,577	7,922	2,655	*10	*	—	—	—	—	*10	538
$5,000 under $10,000	5,921	5,921	670,924	44,037	14,108	29,929	976	*158	*760	*119	—	—	818	3,027
$10,000 under $20,000	12,601	12,601	1,257,926	184,783	97,060	87,723	14,865	1,909	2,347	941	*598	*797	12,956	21,850
$20,000 under $50,000	9,913	9,922	2,333,747	284,685	155,565	129,120	40,014	3,247	2,972	2,555	160	421	36,767	48,136
$50,000 under $100,000	1,630	1,638	1,204,669	108,826	64,747	44,079	27,836	2,317	899	2,014	*122	*251	25,519	28,077
$100,000 under $500,000	382	402	748,354	67,281	46,623	20,658	26,710	1,041	219	782	*23	*249	25,669	26,434
$500,000 under $1,000,000	**6	**6	**22,048	**5,486	**1,556	**3,930	**1,735	**10	**5	**10	—	—	*1,724	**1,872
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,549	2,558	679,905	- 24,169	- 16,384	- 7,785	—	—	—	—	—	—	—	83

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Farm-product raw materials														
Returns with and without adjusted gross income, total	**10,596**	**10,840**	**7,478,065**	**255,333**	**84,959**	**170,374**	**73,905**	**10,819**	**3,416**	**9,533**	**137**	**275**	**63,086**	**73,428**
Returns with adjusted gross income, total	9,394	9,611	6,537,318	301,666	102,466	199,200	73,905	10,819	3,416	9,533	137	275	63,086	73,174
Under $5,000	1,183	1,195	419,792	3,460	3,540	- 80	—	—	—	—	—	—	—	522
$5,000 under $10,000	1,183	1,187	399,443	8,310	3,922	4,388	106	16	62	12	—	—	90	304
$10,000 under $20,000	1,280	1,293	790,126	18,784	6,384	12,400	1,915	421	461	273	**90	**153	1,494	2,132
$20,000 under $50,000	4,456	4,596	2,471,742	130,239	42,234	88,005	21,581	2,840	1,847	2,502	**	**	18,741	22,880
$50,000 under $100,000	935	967	1,653,292	64,084	20,030	44,054	17,700	4,985	737	4,911	*27	*43	12,715	14,930
$100,000 under $500,000	336	351	785,237	55,653	23,171	32,482	21,250	1,786	290	1,608	*16	*58	19,464	21,609
$500,000 under $1,000,000	12	12	12,475	7,777	2,841	4,936	3,630	217	10	167	**4	**21	3,413	3,618
$1,000,000 or more	*9	10	5,211	*13,357	344	13,013	*7,723	*554	*9	*60	**	**	*7,169	*7,179
Returns with no adjusted gross income	1,202	1,229	940,748	- 46,332	- 17,507	- 28,825	—	—	—	—	—	—	—	254
Wholesale trade: Alcoholic beverages														
Returns with and without adjusted gross income, total	**1,496**	**1,516**	**651,667**	**50,542**	**30,660**	**19,882**	**18,952**	**1,041**	**531**	**980**	**14**	**43**	**17,911**	**20,370**
Returns with adjusted gross income, total	1,160	1,180	618,869	62,125	42,825	19,300	18,952	1,041	531	980	*14	*43	17,911	20,277
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*74	*74	*17,371	*1,253	*69	1,184	*148	*28	*41	*26	**4	**4	*120	*132
$20,000 under $50,000	874	874	275,400	28,576	23,011	5,565	5,382	253	289	238	—	—	5,130	6,709
$50,000 under $100,000	88	88	86,210	7,136	5,814	1,322	2,298	110	77	106	**	**	2,188	2,329
$100,000 under $500,000	120	139	218,786	21,060	12,436	8,624	8,967	545	120	505	*10	*38	8,422	9,050
$500,000 under $1,000,000	**4	**5	**21,101	**4,100	**1,496	**2,604	2,158	**105	**4	**105	—	—	**2,052	**2,057
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*336	*336	*32,799	*- 11,583	*- 12,165	582	—	—	—	—	—	—	—	*93
Wholesale trade: Other nondurable goods														
Returns with and without adjusted gross income, total	**54,403**	**54,911**	**9,537,110**	**1,170,809**	**454,045**	**716,764**	**245,245**	**22,719**	**17,118**	**20,942**	**225**	**444**	**222,526**	**261,400**
Returns with adjusted gross income, total	51,515	52,020	8,960,010	1,247,554	510,612	736,942	245,245	22,719	17,118	20,942	225	444	222,526	260,127
Under $5,000	11,058	11,489	472,943	35,985	4,330	31,655	344	*50	*772	*37	—	—	*294	2,555
$5,000 under $10,000	4,282	4,282	211,006	33,024	8,520	24,504	1,560	69	*568	*58	—	—	1,492	2,451
$10,000 under $20,000	13,545	13,547	1,240,624	197,765	84,961	112,804	17,151	2,565	4,207	2,411	**54	**71	14,586	22,636
$20,000 under $50,000	17,896	17,929	3,413,147	546,669	207,313	339,356	84,105	12,080	8,704	11,543	**	**	72,025	89,609
$50,000 under $100,000	3,760	3,764	2,234,427	250,935	135,532	115,403	67,628	3,828	2,123	3,497	127	217	63,800	68,764
$100,000 under $500,000	938	972	1,093,248	149,231	58,999	90,232	56,386	3,560	716	3,048	**41	**136	52,826	56,294
$500,000 under $1,000,000	26	27	45,176	16,905	3,867	13,038	8,627	299	20	100	**	**	8,329	8,510
$1,000,000 or more	10	10	249,439	17,040	7,090	9,950	9,444	*269	*8	*247	*3	*21	9,174	9,307
Returns with no adjusted gross income	2,888	2,891	577,100	- 76,745	- 56,567	- 20,178	*	—	—	—	—	—		1,274
Wholesale trade Wholesalers not allocable														
Returns with and without adjusted gross income, total	**53,623**	**54,312**	**2,259,003**	**1,319,142**	**597,857**	**721,285**	**234,176**	**8,401**	**10,774**	**5,574**	**1,317**	**1,267**	**225,775**	**261,376**
Returns with adjusted gross income, total	53,493	54,182	2,195,894	1,327,433	600,848	726,585	234,176	8,401	10,774	5,574	1,317	1,267	225,775	261,270
Under $5,000	5,341	5,414	119,877	14,718	11,271	3,447	*83	—	—	—	—	—	*83	1,033
$5,000 under $10,000	10,273	10,273	257,656	72,970	31,367	41,603	2,573	*95	*667	*91	—	—	2,478	5,183
$10,000 under $20,000	10,477	10,659	261,007	151,553	62,391	89,162	11,979	1,235	1,797	403	*630	*635	10,743	16,709
$20,000 under $50,000	22,464	22,788	836,959	686,318	241,271	445,047	100,212	4,200	6,162	2,940	**661	**412	96,013	114,116
$50,000 under $100,000	4,288	4,376	541,740	295,735	204,671	91,064	78,256	1,203	1,807	1,061	**	**	77,052	83,612
$100,000 under $500,000	637	659	171,755	91,283	44,742	46,541	33,345	1,435	331	865	**26	**221	31,910	33,082
$500,000 under $1,000,000	*8	*8	*3,285	*5,305	*2,269	3,036	*2,626	*227	*6	*211	**	**	*2,399	*2,429
$1,000,000 or more	*5	*5	*3,615	*9,552	*2,865	6,687	*5,103	*7	*4	*3	—	—	*5,096	*5,106
Returns with no adjusted gross income	130	130	63,109	- 8,291	- 2,990	- 5,301	—	—	—	—	—	—	—	*106

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Total														
Returns with and without adjusted gross income, total	**1,918,685**	**1,985,755**	**146,100,911**	**34,913,255**	**7,341,923**	**27,571,332**	**5,158,587**	**344,935**	**422,620**	**250,326**	**34,607**	**52,838**	**4,813,652**	**5,610,593**
Returns with adjusted gross income, total	1,824,007	1,885,688	136,688,962	35,885,164	8,148,351	27,736,813	5,158,543	344,926	422,618	250,326	34,439	52,829	4,813,617	5,598,877
Under $5,000	224,950	228,627	10,441,208	632,436	104,731	527,705	2,928	276	3,890	234	*342	*3	2,652	35,969
$5,000 under $10,000	296,368	307,443	15,804,722	2,244,995	556,428	1,688,567	79,190	10,866	41,747	7,567	2,022	659	68,324	148,279
$10,000 under $20,000	593,814	617,073	33,084,599	8,880,880	1,803,884	7,076,996	766,941	77,269	145,044	58,641	10,995	7,539	689,672	911,518
$20,000 under $50,000	638,595	657,115	53,743,050	18,424,513	3,770,968	14,653,545	2,660,517	161,652	191,677	117,260	15,902	22,821	2,498,865	2,842,706
$50,000 under $100,000	59,645	63,771	17,840,386	3,860,610	1,492,735	2,367,875	957,471	57,287	32,968	40,806	4,229	13,688	900,185	974,311
$100,000 under $500,000	10,426	11,435	5,527,752	1,618,304	400,100	1,218,204	584,784	34,020	7,117	22,863	916	7,603	550,764	578,075
$500,000 under $1,000,000	158	172	199,696	99,749	15,200	84,549	45,393	2,177	131	1,905	26	236	43,216	45,394
$1,000,000 or more	51	52	47,549	123,679	4,305	119,374	61,320	1,381	44	1,050	*7	*280	59,939	62,625
Returns with no adjusted gross income	94,678	100,067	9,411,948	- 971,909	- 806,428	- 165,481	*44	*9	**	*(1)	*168	*9	*35	11,716
Retail trade: Building materials, hardware, garden supply, and mobile home dealers:Total														
Returns with and without adjusted gross income, total	**67,009**	**67,350**	**7,091,833**	**1,359,784**	**469,085**	**890,699**	**238,831**	**21,066**	**21,339**	**17,167**	**1,804**	**2,512**	**217,764**	**260,933**
Returns with adjusted gross income, total	63,315	63,518	6,527,950	1,419,040	503,753	915,287	238,831	21,066	21,339	17,167	1,804	2,512	217,764	260,418
Under $5,000	6,942	6,942	369,496	20,744	- 1,020	21,764	*15	—	—	—	—	—	*15	808
$5,000 under $10,000	7,181	7,212	626,732	54,447	13,349	41,098	1,707	333	*586	*195	*26	*15	1,374	4,005
$10,000 under $20,000	23,881	23,938	1,393,235	362,317	108,026	254,291	32,534	5,479	8,747	4,915	*182	*64	27,055	39,182
$20,000 under $50,000	21,352	21,435	2,484,184	650,257	201,397	448,860	103,087	9,710	9,291	7,229	1,214	1,779	93,377	111,326
$50,000 under $100,000	3,340	3,361	1,209,841	214,573	139,151	75,422	52,213	3,876	2,237	3,278	*354	*552	48,337	54,236
$100,000 under $500,000	604	615	429,040	97,552	40,229	57,323	39,629	1,271	466	1,154	*28	*101	38,358	41,359
$500,000 under $1,000,000	*8	*8	*10,311	*5,296	*1,516	3,780	*2,588	*37	*5	*37	—	—	*2,551	*2,732
$1,000,000 or more	*7	*7	*5,111	*13,853	*1,107	12,746	*7,058	*361	*7	*361	—	—	*6,697	*6,770
Returns with no adjusted gross income	3,694	3,832	563,882	- 59,256	- 34,668	- 24,588	—	—	—	—	—	—	—	515
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building material dealers														
Returns with and without adjusted gross income, total	**12,469**	**12,524**	**2,048,862**	**279,619**	**128,277**	**151,342**	**56,461**	**6,183**	**4,719**	**5,191**	**527**	**755**	**50,278**	**59,484**
Returns with adjusted gross income, total	11,891	11,945	1,921,070	295,620	129,849	165,771	56,461	6,183	4,719	5,191	527	755	50,278	59,235
Under $5,000	*1,940	*1,940	*141,409	*6,362	*2,232	4,130	—	—	—	—	—	—	—	*324
$5,000 under $10,000	1,760	1,791	192,741	13,366	4,844	8,522	*579	*173	*437	*173	—	—	*406	1,270
$10,000 under $20,000	3,519	3,522	310,494	54,574	18,083	36,491	4,869	1,748	1,850	1,590	*182	*64	3,121	5,311
$20,000 under $50,000	3,291	3,291	539,803	102,423	38,746	63,677	15,766	2,081	1,567	1,443	*240	*524	13,686	17,165
$50,000 under $100,000	1,127	1,136	508,327	76,102	44,639	31,463	17,453	1,577	676	1,481	*92	*78	15,876	17,574
$100,000 under $500,000	251	262	224,593	40,546	20,839	19,707	16,740	602	**189	**503	*13	*89	16,138	16,536
$500,000 under $1,000,000	**3	**3	**3,704	**2,247	**466	**1,781	**1,053	**1	**	**	—	—	**1,052	**1,054
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	578	579	127,782	- 16,001	- 1,572	- 14,429	—	—	—	—	—	—	—	*248
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores														
Returns with and without adjusted gross income, total	**8,798**	**8,879**	**773,093**	**164,385**	**62,328**	**102,057**	**23,330**	**2,180**	**2,343**	**1,253**	**386**	**532**	**21,150**	**26,467**
Returns with adjusted gross income, total	8,473	8,554	736,811	167,985	65,381	102,604	23,330	2,180	2,343	1,253	*386	*532	21,150	26,443
Under $5,000	*845	*845	*10,620	*3,026	*1,113	1,913	—	—	—	—	—	—	—	*205
$5,000 under $10,000	*1,119	*1,119	*126,398	*8,403	*7,899	504	*125	*2	—	—	—	—	*124	*763
$10,000 under $20,000	3,637	3,637	297,970	56,318	23,865	32,453	5,127	*608	*1,124	*457	—	—	4,518	7,001
$20,000 under $50,000	2,450	2,531	218,416	71,963	17,949	54,014	10,220	779	*831	*267	*239	*271	9,441	10,906
$50,000 under $100,000	*368	*368	*61,112	*21,133	*10,893	10,240	*4,627	*741	*358	*481	*147	*260	*3,886	*4,321
$100,000 under $500,000	*54	*54	*22,294	*7,141	*3,662	3,479	*3,231	*49	*30	*47	—	—	*3,181	*3,247
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*325	*325	*36,283	*- 3,600	*- 3,053	- 547	—	—	—	—	—	—	—	*24

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores														
Returns with and without adjusted gross income, total	**17,530**	**17,704**	**2,102,075**	**340,029**	**164,441**	**175,588**	**62,566**	**5,056**	**6,423**	**4,432**	***334**	***331**	**57,511**	**70,590**
Returns with adjusted gross income, total	16,188	16,244	1,909,566	370,582	190,093	180,489	62,566	5,056	6,423	4,432	*334	*331	57,511	70,492
Under $5,000	2,046	2,046	157,099	6,713	- 1,744	8,457	*6	—	—	—	—	—	*6	*157
$5,000 under $10,000	1,981	1,981	75,842	15,454	3,311	12,143	*532	*115	*35	*2	—	—	*416	955
$10,000 under $20,000	3,884	3,938	423,140	59,138	34,609	24,529	5,138	860	2,209	780	—	—	4,278	7,137
$20,000 under $50,000	7,223	7,223	875,925	214,497	100,321	114,176	34,597	3,101	3,480	2,835	*305	*172	31,495	38,718
$50,000 under $100,000	948	950	314,601	57,677	46,278	11,398	15,027	780	594	617	*29	*159	14,247	16,243
$100,000 under $500,000	**106	**106	**62,959	**17,102	**7,320	**9,782	**7,266	**199	**105	**198	—	—	**7,067	**7,282
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,342	1,460	192,509	- 30,553	- 25,653	- 4,900	—	—	—	—	—	—	—	*98
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Retail nurseries and garden supply stores														
Returns with and without adjusted gross income, total	**21,765**	**21,765**	**1,102,750**	**427,749**	**68,156**	**359,593**	**66,174**	**5,615**	**6,244**	**4,859**	***348**	***324**	**60,559**	**70,400**
Returns with adjusted gross income, total	20,410	20,410	995,509	433,641	69,812	363,829	66,174	5,615	6,244	4,859	*348	*324	60,559	70,271
Under $5,000	*1,523	*1,523	*21,363	*3,459	*- 917	4,376	*8	—	—	—	—	—	*8	*62
$5,000 under $10,000	1,348	1,348	155,389	9,253	- 185	9,438	*116	*32	*42	*9	*26	*15	*84	465
$10,000 under $20,000	10,245	10,245	243,608	154,349	20,006	134,343	14,240	2,219	3,181	2,044	—	—	12,021	15,446
$20,000 under $50,000	6,721	6,721	421,853	211,062	29,852	181,210	34,217	2,652	2,709	2,128	*233	*289	31,565	35,807
$50,000 under $100,000	503	503	138,644	32,673	19,838	12,835	7,798	248	260	227	*76	*8	7,551	8,376
$100,000 under $500,000	**66	**66	**14,647	**13,265	**1,289	**11,976	**4,962	**104	**48	**91	*13	*12	**4,858	**5,572
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	*4	*4	*7	*9,580	*- 72	9,652	*4,833	*360	*4	*360	—	—	*4,473	*4,543
Returns with no adjusted gross income	1,355	1,355	107,241	- 5,893	- 1,656	- 4,237	—	—	—	—	—	—	—	*130
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Mobile home dealers														
Returns with and without adjusted gross income, total	**6,466**	**6,478**	**1,065,052**	**145,892**	**45,883**	**100,009**	**30,300**	**2,034**	**1,610**	**1,432**	***209**	***571**	**28,266**	**34,004**
Returns with adjusted gross income, total	6,353	6,365	964,994	151,212	48,618	102,594	30,300	2,034	1,610	1,432	*209	*571	28,266	33,976
Under $5,000	*588	*588	*39,006	*1,185	*- 1,705	2,890	—	—	—	—	—	—	—	*61
$5,000 under $10,000	*973	*973	*76,363	*7,972	*- 2,518	10,490	*355	*10	*72	*10	—	—	*345	*552
$10,000 under $20,000	2,596	2,596	118,023	37,937	11,462	26,475	3,160	*43	*383	*43	—	—	3,116	4,287
$20,000 under $50,000	1,667	1,669	428,186	50,311	14,529	35,782	8,288	1,097	704	556	*197	*523	7,190	8,731
$50,000 under $100,000	394	404	187,157	26,988	17,502	9,486	7,307	530	349	472	**12	**48	6,777	7,722
$100,000 under $500,000	130	130	109,637	23,065	8,342	14,723	9,472	336	99	335	**	**	9,136	10,840
$500,000 under $1,000,000	*5	*5	*6,622	*3,754	*1,005	2,749	*1,718	*17	*3	*16	—	—	*1,701	*1,785
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	113	113	100,058	- 5,320	- 2,735	- 2,585	—	—	—	—	—	—	—	*28
Retail trade: General merchandise stores: Total														
Returns with and without adjusted gross income, total	**28,103**	**28,303**	**3,656,999**	**430,446**	**178,526**	**251,920**	**76,853**	**4,550**	**7,641**	**4,001**	**483**	**315**	**72,304**	**88,148**
Returns with adjusted gross income, total	24,228	24,425	3,456,905	455,918	191,596	264,322	76,820	4,550	7,641	4,001	483	315	72,270	87,836
Under $5,000	3,618	3,618	174,084	10,824	3,015	7,809	*33	—	—	—	—	—	*33	618
$5,000 under $10,000	4,842	4,852	460,552	37,625	9,903	27,722	1,455	*258	*784	*233	*169	*12	1,197	3,116
$10,000 under $20,000	8,117	8,137	1,000,286	112,122	43,396	68,726	9,644	1,154	3,361	1,112	*20	*8	8,490	13,584
$20,000 under $50,000	6,380	6,540	1,361,691	191,898	97,258	94,640	32,155	2,019	2,459	1,714	*90	*135	30,136	36,534
$50,000 under $100,000	1,092	1,093	397,521	66,604	31,585	35,019	17,077	783	905	627	*200	*149	16,294	17,610
$100,000 under $500,000	176	182	62,367	27,757	6,428	21,329	10,705	323	129	304	*4	*11	10,381	10,528
$500,000 under $1,000,000	**3	**3	**404	**9,089	**12	**9,077	**5,751	**13	**3	**10	—	—	**5,737	**5,846
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	3,875	3,878	200,094	- 25,472	- 13,070	- 12,402	*34	—	—	—	—	—	*34	312

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: General merchandise stores: Variety stores														
Returns with and without adjusted gross income, total	**5,237**	**5,262**	**524,023**	**96,940**	**43,331**	**53,609**	**18,370**	**440**	**542**	**359**	***81**	***46**	**17,930**	**21,099**
Returns with adjusted gross income, total	4,347	4,371	511,431	98,495	44,057	54,438	18,370	440	542	359	*81	*46	17,930	21,099
Under $5,000	*688	*688	*26,234	*970	*601	369	—	—	—	—	—	—	—	*57
$5,000 under $10,000	*501	*501	*43,515	*4,138	*3,799	339	*68	*10	*40	*9	—	—	*59	*363
$10,000 under $20,000	1,509	1,529	104,086	19,865	6,622	13,243	1,595	*19	*21	*1	*20	*8	1,575	2,811
$20,000 under $50,000	1,168	1,168	156,833	40,178	14,553	25,625	7,184	103	*155	*82	—	—	7,081	7,959
$50,000 under $100,000	444	445	164,636	26,460	17,491	8,969	6,639	*114	*289	*85	*57	*28	6,526	7,180
$100,000 under $500,000	*37	*40	*16,127	*6,884	*989	5,895	*2,883	*194	*37	*182	*4	*11	*2,689	*2,729
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*890	*891	*12,592	*- 1,555	*- 725	- 830	—	—	—	—	—	—	—	*
Retail trade: General merchandise stores: Other general merchandise stores														
Returns with and without adjusted gross income, total	**22,867**	**23,041**	**3,132,976**	**333,626**	**135,194**	**198,432**	**58,528**	**4,120**	**7,100**	**3,652**	**402**	**268**	**54,408**	**67,087**
Returns with adjusted gross income, total	19,882	20,054	2,945,473	357,542	147,539	210,003	58,494	4,120	7,100	3,652	402	268	54,375	66,775
Under $5,000	2,930	2,930	147,850	9,854	2,413	7,441	*33	—	—	—	—	—	*33	561
$5,000 under $10,000	4,341	4,351	417,037	33,487	6,103	27,384	1,386	*248	*744	*225	*169	*12	1,138	2,752
$10,000 under $20,000	6,608	6,608	896,200	92,257	36,774	55,483	8,050	1,135	3,340	1,110	—	—	6,915	10,774
$20,000 under $50,000	5,212	5,372	1,204,857	151,720	82,705	69,015	24,971	1,916	2,304	1,632	*90	*135	23,055	28,574
$50,000 under $100,000	648	648	232,885	40,144	14,094	26,050	10,438	669	616	542	*143	*121	9,769	10,430
$100,000 under $500,000	140	142	46,240	20,992	5,439	15,553	7,866	139	93	132	—	—	7,727	7,838
$500,000 under $1,000,000	**3	**3	**404	**9,089	**12	**9,077	**5,751	**12	**3	**10	—	—	**5,737	**5,846
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,985	2,987	187,503	- 23,917	- 12,345	- 11,572	*34	—	—	—	—	—	*34	312
Retail trade: Food stores: Total														
Returns with and without adjusted gross income, total	**170,691**	**173,284**	**27,096,966**	**2,492,497**	**1,011,956**	**1,480,541**	**340,055**	**38,075**	**46,881**	**28,000**	**4,013**	**8,137**	**301,980**	**400,907**
Returns with adjusted gross income, total	158,714	161,111	25,476,675	2,595,538	1,121,532	1,474,006	340,055	38,075	46,881	28,000	4,013	8,137	301,980	400,340
Under $5,000	29,097	29,120	2,390,301	81,419	34,756	46,663	532	*22	*316	*10	—	—	510	5,172
$5,000 under $10,000	33,857	34,669	3,291,399	255,750	103,664	152,086	8,502	1,604	6,820	1,493	*32	*3	6,898	18,953
$10,000 under $20,000	50,859	51,770	6,569,636	757,915	300,632	457,283	63,138	10,414	18,315	7,524	1,633	2,037	52,724	83,902
$20,000 under $50,000	39,793	40,249	9,522,452	1,120,163	481,428	638,735	158,123	15,815	17,474	12,072	1,721	2,924	142,308	182,484
$50,000 under $100,000	4,613	4,776	2,818,082	294,148	167,143	127,005	76,755	7,781	3,553	5,441	562	2,218	68,974	77,131
$100,000 under $500,000	478	507	864,020	71,087	32,836	38,251	26,082	2,285	388	1,393	61	870	23,797	25,899
$500,000 under $1,000,000	14	17	11,306	8,621	649	7,972	4,283	131	12	64	**4	**85	4,152	4,181
$1,000,000 or more	*3	*3	*9,479	*6,436	*423	6,013	*2,640	*22	*3	*3	**	**	*2,617	*2,617
Returns with no adjusted gross income	11,977	12,173	1,620,291	- 103,041	- 109,576	6,535	—	—	—	—	—	—	—	567
Retail trade: Food stores: Grocery stores														
Returns with and without adjusted gross income, total	**109,617**	**111,649**	**22,170,113**	**1,565,440**	**706,472**	**858,968**	**224,704**	**25,390**	**31,267**	**17,824**	**2,919**	**6,252**	**199,315**	**266,895**
Returns with adjusted gross income, total	101,744	103,658	20,866,057	1,643,255	793,380	849,875	224,704	25,390	31,267	17,824	2,919	6,252	199,315	266,605
Under $5,000	21,041	21,042	1,945,040	57,179	22,631	34,548	*268	*22	*316	*10	—	—	*246	3,081
$5,000 under $10,000	21,928	22,739	2,655,315	170,141	64,722	105,419	5,883	982	4,344	876	—	—	4,900	12,691
$10,000 under $20,000	30,162	30,764	5,244,172	443,958	198,927	245,031	36,509	6,410	11,300	4,764	998	1,037	30,099	51,495
$20,000 under $50,000	25,304	25,639	7,937,635	722,832	362,077	360,755	108,033	9,885	12,770	6,965	1,394	2,394	98,148	126,396
$50,000 under $100,000	2,958	3,092	2,278,554	187,778	116,712	71,066	50,046	6,279	2,274	4,213	472	2,024	43,768	49,610
$100,000 under $500,000	338	366	784,989	49,472	27,129	22,343	18,433	1,675	252	947	51	711	16,758	17,911
$500,000 under $1,000,000	**13	**16	**20,352	**11,894	**1,183	**10,711	**5,532	**136	**11	**50	**4	**85	**5,396	**5,419
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	7,873	7,991	1,304,056	- 77,816	- 86,907	9,091	—	—	—	—	—	—	—	291

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continue														
Retail trade: Food stores: Meat and fish markets, including freezer provisioners														
Returns with and without adjusted gross income, total	**13,406**	**13,417**	**1,543,149**	**159,770**	**65,219**	**94,551**	**20,506**	**2,323**	**3,747**	**2,081**	***28**	***108**	**18,183**	**25,712**
Returns with adjusted gross income, total	11,659	11,670	1,310,120	175,188	81,709	93,479	20,506	2,323	3,747	2,081	*28	*108	18,183	25,555
Under $5,000	1,979	1,979	199,437	3,798	4,693	- 895	—	—	—	—	—	—	—	*604
$5,000 under $10,000	1,627	1,628	82,296	10,167	3,381	6,786	*243	*10	*339	*10	—	—	*232	632
$10,000 under $20,000	5,829	5,829	484,203	88,592	38,689	49,903	7,538	530	2,361	515	—	—	7,008	10,531
$20,000 under $50,000	1,957	1,967	368,417	54,926	23,230	31,696	7,629	1,329	879	1,268	*18	*9	6,300	8,705
$50,000 under $100,000	236	236	159,170	14,324	11,337	2,987	4,004	420	137	255	*10	*99	3,584	4,016
$100,000 under $500,000	*31	*31	*16,597	*3,381	*378	3,003	*1,093	*34	*31	*34	—	—	*1,058	*1,066
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,747	1,747	233,029	- 15,419	- 16,490	1,071	—	—	—	—	—	—	—	*157
Retail trade: Food stores: Fruit stores and vegetable markets														
Returns with and without adjusted gross income, total	**10,324**	**10,324**	**711,377**	**120,113**	**37,839**	**82,274**	**12,725**	**1,512**	**1,862**	**1,447**	**—**	**—**	**11,213**	**14,594**
Returns with adjusted gross income, total	9,044	9,044	660,133	121,633	39,563	82,070	12,725	1,512	1,862	1,447	—	—	11,213	14,464
Under $5,000	*1,649	*1,649	*73,409	*6,006	*3,311	2,695	*7	—	—	—	—	—	*7	*279
$5,000 under $10,000	2,974	2,974	138,898	22,537	9,669	12,868	*827	*165	*575	*165	—	—	*662	1,583
$10,000 under $20,000	3,158	3,158	133,031	49,859	8,061	41,798	4,435	*413	*763	*359	—	—	4,023	4,880
$20,000 under $50,000	1,063	1,063	239,599	31,300	12,334	18,966	4,498	681	*346	*670	—	—	3,817	4,755
$50,000 under $100,000	**200	**200	**75,196	**11,931	**6,188	**5,743	**2,958	**253	**178	**252	—	—	**2,705	**2,967
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,280	*1,280	*51,243	*- 1,520	*- 1,724	204	—	—	—	—	—	—	—	*129
Retail trade: Food stores: Candy, nut, and confectionery stores														
Returns with and without adjusted gross income, total	**5,873**	**5,873**	**297,965**	**68,130**	**14,054**	**54,076**	**6,737**	**288**	**1,091**	**187**	**—**	**—**	**6,449**	**8,558**
Returns with adjusted gross income, total	5,490	5,490	293,154	68,333	14,257	54,076	6,737	288	1,091	187	—	—	6,449	8,558
Under $5,000	*1,625	*1,625	*36,265	*5,253	*1,568	3,685	—	—	—	—	—	—	—	*352
$5,000 under $10,000	*1,320	*1,320	*85,571	*10,476	*256	10,220	*384	*21	*309	*21	—	—	*363	*859
$10,000 under $20,000	*1,477	*1,477	*81,378	*19,842	*3,975	15,867	*1,536	*144	*543	*67	—	—	*1,392	*1,812
$20,000 under $50,000	*995	*995	*84,410	*27,683	*8,739	18,944	*3,465	*95	*166	*72	—	—	*3,370	*4,187
$50,000 under $100,000	*65	*65	*4,950	*3,533	*- 270	3,803	*891	*20	*65	*20	—	—	*872	*880
$100,000 under $500,000	*8	*8	*580	*1,546	*- 11	1,557	*461	*9	*8	*9	—	—	*452	*467
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*383	*383	*4,810	*- 203	*- 203	—	—	—	—	—	—	—	—	—
Retail trade: Food stores: Dairy products stores														
Returns with and without adjusted gross income, total	**6,036**	**6,054**	**697,642**	**121,274**	**35,885**	**85,389**	**16,555**	**1,782**	**1,372**	**1,291**	***243**	***464**	**14,773**	**19,083**
Returns with adjusted gross income, total	5,473	5,491	687,511	123,133	36,713	86,420	16,555	1,782	1,372	1,291	*243	*464	14,773	19,064
Under $5,000	*201	*201	*47,629	*829	*- 1,621	2,450	*257	—	—	—	—	—	*257	*269
$5,000 under $10,000	*949	*949	*90,581	*6,456	*4,945	1,511	*233	*124	*171	*124	—	—	*109	*518
$10,000 under $20,000	*1,335	*1,335	*201,178	*21,095	*10,113	10,982	*2,088	*206	*609	*182	*21	*20	*1,882	*2,823
$20,000 under $50,000	2,722	2,722	253,763	74,446	20,439	54,007	8,715	*872	*395	*590	*152	*262	7,843	10,173
$50,000 under $100,000	*230	*248	*65,899	*14,913	*1,580	13,333	*3,261	*124	*161	*98	*60	*24	*3,138	*3,449
$100,000 under $500,000	**36	**36	**28,460	**5,394	**1,257	**4,137	**2,001	**456	**36	**297	*10	*159	**1,545	**1,832
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*563	*563	*10,131	*- 1,859	*- 828	- 1,031	—	—	—	—	—	—	—	*19

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Food stores: Retail bakeries														
Returns with and without adjusted gross income, total	**16,168**	**16,496**	**963,627**	**265,480**	**100,458**	**165,022**	**34,448**	**5,198**	**5,122**	**3,766**	***823**	***1,312**	**29,251**	**38,405**
Returns with adjusted gross income, total	16,033	16,361	951,946	271,646	103,474	168,172	34,448	5,198	5,122	3,766	*823	*1,312	29,251	38,397
Under $5,000	*1,786	*1,786	*48,393	*6,637	*6,845	- 208	—	—	—	—	—	—	—	*564
$5,000 under $10,000	3,841	3,841	147,997	28,437	17,558	10,879	889	*276	*705	*272	*32	*3	613	2,304
$10,000 under $20,000	5,874	6,183	325,887	86,504	27,053	59,451	6,703	2,484	2,236	1,435	*614	*980	4,218	6,958
$20,000 under $50,000	4,052	4,071	285,868	112,197	30,178	82,019	14,851	1,883	1,803	1,575	*157	*259	12,967	16,079
$50,000 under $100,000	*443	*443	*127,364	*28,290	*19,627	8,663	*7,556	*444	*343	*373	*20	*71	*7,113	*7,857
$100,000 under $500,000	**37	**37	**16,437	**9,581	**2,213	**7,568	**4,450	**110	**35	**110	—	—	**4,340	**4,635
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*135	*135	*11,681	*- 6,166	*- 3,016	- 3,150	—	—	—	—	—	—	—	*8
Retail trade: Food stores: Miscellaneous food stores														
Returns with and without adjusted gross income, total	**9,471**	**9,471**	**713,095**	**196,223**	**52,028**	**144,195**	**25,206**	**1,862**	**2,524**	**1,602**	***92**	***80**	**23,344**	**28,444**
Returns with adjusted gross income, total	9,397	9,397	707,754	196,709	52,437	144,272	25,206	1,862	2,524	1,602	*92	*80	23,344	28,444
Under $5,000	*838	*838	*40,127	*1,722	*- 2,671	4,393	—	—	—	—	—	—	—	*31
$5,000 under $10,000	*1,218	*1,218	*90,740	*7,536	*3,133	4,403	*43	*25	*377	*25	—	—	*18	*365
$10,000 under $20,000	3,024	3,024	99,788	48,065	13,814	34,251	4,329	*227	*503	*202	—	—	4,102	5,402
$20,000 under $50,000	3,792	3,792	352,759	100,348	24,432	75,916	11,588	1,303	1,207	1,102	*81	*64	10,285	12,781
$50,000 under $100,000	493	493	108,102	34,161	12,008	22,153	8,207	291	407	263	*11	*17	7,916	8,497
$100,000 under $500,000	*32	*32	*16,238	*4,877	*1,722	3,155	*1,038	*15	*30	*11	—	—	*1,024	*1,368
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*74	*74	*5,341	*- 486	*- 409	- 77	—	—	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Total														
Returns with and without adjusted gross income, total	**213,543**	**219,067**	**48,886,939**	**4,044,267**	**1,935,242**	**2,109,025**	**670,536**	**61,418**	**69,047**	**46,781**	**6,797**	**11,279**	**609,118**	**766,822**
Returns with adjusted gross income, total	203,082	208,299	46,295,296	4,194,292	2,074,442	2,119,850	670,536	61,418	69,047	46,781	6,797	11,279	609,118	765,801
Under $5,000	23,367	23,577	2,836,914	71,945	- 17,807	89,752	243	*14	*205	*11	—	—	229	7,016
$5,000 under $10,000	40,313	40,733	5,395,515	296,375	112,766	183,609	7,772	1,948	6,063	1,442	*203	*100	5,824	19,402
$10,000 under $20,000	63,329	64,628	9,998,668	933,719	424,387	509,332	81,055	12,474	23,034	10,772	1,287	787	68,581	107,988
$20,000 under $50,000	63,608	65,234	19,037,299	1,887,771	1,003,503	884,268	288,787	28,355	31,036	20,124	4,278	6,669	260,432	336,429
$50,000 under $100,000	10,694	11,922	6,933,276	708,476	425,474	283,002	180,107	14,391	7,408	10,909	902	3,144	165,716	183,221
$100,000 under $500,000	1,732	2,164	1,966,634	267,346	118,771	148,575	98,476	3,946	1,268	3,260	123	562	94,530	97,763
$500,000 under $1,000,000	34	35	101,431	20,917	5,996	14,921	10,295	256	29	231	*4	*17	10,039	10,199
$1,000,000 or more	*5	*6	*25,560	*7,744	*1,352	6,392	*3,801	*32	*4	*32	—	—	*3,768	*3,783
Returns with no adjusted gross income	10,461	10,768	2,591,643	- 150,025	- 139,200	- 10,825	—	—	—	—	—	—	—	1,022
Retail trade: Automotive dealers and service stations: Motor vehicle dealers - new car dealers (franchised)														
Returns with and without adjusted gross income, total	**5,435**	**5,449**	**3,268,869**	**111,169**	**35,272**	**75,897**	**22,862**	**1,508**	**1,706**	**1,294**	**33**	**76**	**21,354**	**24,913**
Returns with adjusted gross income, total	4,914	4,927	2,817,751	126,608	44,710	81,898	22,862	1,508	1,706	1,294	33	76	21,354	24,869
Under $5,000	511	520	206,795	1,323	948	375	*	*	*1	*	—	—	—	85
$5,000 under $10,000	731	731	233,764	4,652	- 2,666	7,318	17	*3	*18	*3	—	—	*15	238
$10,000 under $20,000	931	931	434,678	14,166	8,806	5,360	684	203	307	183	*4	*6	481	1,237
$20,000 under $50,000	2,349	2,352	1,260,025	72,062	19,549	52,513	11,101	678	1,043	528	*22	*32	10,423	12,227
$50,000 under $100,000	310	310	453,062	20,923	12,933	7,990	5,940	498	260	470	**7	**37	5,442	5,935
$100,000 under $500,000	79	79	204,259	11,002	4,133	6,869	3,835	94	**77	**109	**	**	3,741	3,878
$500,000 under $1,000,000	**3	**4	**25,168	**2,480	**1,008	**1,472	**1,284	**31	**	**	—	—	**1,252	**1,268
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	521	522	451,118	- 15,438	- 9,438	- 6,000	—	—	—	—	—	—	—	44

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Automotive dealers and service stations: Motor vehicle dealers - used cars only														
Returns with and without adjusted gross income, total	**42,492**	**42,493**	**5,549,975**	**639,910**	**119,968**	**519,942**	**97,231**	**4,440**	**7,349**	**3,285**	**190**	**497**	**92,791**	**111,891**
Returns with adjusted gross income, total	38,743	38,744	4,786,435	683,768	164,140	519,628	97,231	4,440	7,349	3,285	190	497	92,791	111,721
Under $5,000	5,651	5,651	760,554	16,184	- 4,720	20,904	*70	—	—	—	—	—	*70	935
$5,000 under $10,000	7,815	7,816	767,398	58,740	14,394	44,346	1,724	339	*618	*249	—	—	1,385	4,106
$10,000 under $20,000	14,575	14,575	1,269,263	216,402	57,294	159,108	18,712	1,482	3,619	1,243	—	—	17,231	23,536
$20,000 under $50,000	9,288	9,288	1,479,839	267,067	75,771	191,296	37,766	1,386	2,638	804	*153	*296	36,380	43,860
$50,000 under $100,000	1,178	1,178	368,335	80,129	15,668	64,461	20,668	633	351	414	**37	**201	20,035	21,367
$100,000 under $500,000	228	228	139,491	39,452	5,748	33,704	15,539	564	118	542	**	**	14,975	15,168
$500,000 under $1,000,000	**8	**8	**1,554	**5,793	**- 15	**5,808	**2,751	**37	*5	*31	—	—	**2,714	**2,749
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	3,749	3,749	763,540	- 43,857	- 44,172	315	—	—	—	—	—	—	—	169
Retail trade: Automotive dealers and service stations: Auto and home supply store														
Returns with and without adjusted gross income, total	**31,067**	**31,210**	**3,490,307**	**559,817**	**225,961**	**333,856**	**94,211**	**7,133**	**9,792**	**5,518**	**695**	**1,119**	**87,078**	**104,890**
Returns with adjusted gross income, total	29,815	29,938	3,322,187	583,755	249,910	333,845	94,211	7,133	9,792	5,518	695	1,119	87,078	104,828
Under $5,000	3,746	3,746	253,883	12,203	- 327	12,530	*10	*3	—	—	—	—	*6	623
$5,000 under $10,000	8,019	8,019	460,517	59,024	16,178	42,846	1,928	*411	*1,077	*297	—	—	*1,517	3,332
$10,000 under $20,000	7,143	7,223	724,708	104,325	57,347	46,978	9,170	1,888	3,122	1,814	*58	*27	7,282	11,648
$20,000 under $50,000	9,338	9,381	1,335,854	280,676	116,535	164,141	44,045	2,834	4,465	2,233	*398	*297	41,211	50,257
$50,000 under $100,000	1,375	1,375	427,569	89,967	46,462	43,505	24,964	1,659	943	899	*217	*738	23,305	24,970
$100,000 under $500,000	**194	**194	**119,656	**37,560	**13,715	**23,845	**14,095	**337	**185	**275	*22	*57	**13,757	**13,998
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,252	1,272	168,120	- 23,938	- 23,950	12	—	—	—	—	—	—	—	*63
Retail trade: Automotive dealers and service stations: Gasoline service stations														
Returns with and without adjusted gross income, total	**117,256**	**121,076**	**34,381,127**	**2,358,936**	**1,513,286**	**845,650**	**387,770**	**41,365**	**43,526**	**30,372**	**5,446**	**9,230**	**346,405**	**452,905**
Returns with adjusted gross income, total	113,162	116,751	33,325,976	2,406,861	1,554,719	852,142	387,770	41,365	43,526	30,372	5,446	9,230	346,405	452,134
Under $5,000	11,801	11,833	1,368,310	35,644	- 8,362	44,006	*135	—	—	—	—	—	*135	1,753
$5,000 under $10,000	21,624	21,966	3,619,967	157,950	84,396	73,554	3,854	1,019	3,741	795	*203	*100	2,835	11,164
$10,000 under $20,000	35,472	36,023	7,167,545	519,928	289,124	230,804	44,830	6,514	13,246	5,302	1,042	669	38,317	64,034
$20,000 under $50,000	36,410	37,650	14,288,969	1,092,463	749,975	342,488	169,563	21,743	20,390	15,095	3,468	5,908	147,820	202,269
$50,000 under $100,000	6,867	7,872	5,445,790	444,076	343,584	100,492	109,693	9,650	5,384	7,299	640	2,098	100,043	113,048
$100,000 under $500,000	966	1,385	1,346,911	140,437	90,890	49,547	51,654	2,239	745	1,696	90	442	49,414	51,912
$500,000 under $1,000,000	19	19	70,563	11,435	3,560	7,875	5,562	194	17	179	*3	*14	5,367	5,481
$1,000,000 or more	*3	*3	*17,921	*4,928	*1,553	3,375	*2,480	*6	*3	*6	—	—	*2,474	*2,475
Returns with no adjusted gross income	4,094	4,325	1,055,151	- 47,925	- 41,433	- 6,492	—	—	—	—	—	—	—	771
Retail trade: Automotive dealers and service stations: Boat dealers														
Returns with and without adjusted gross income, total	**5,933**	**5,933**	**573,042**	**130,239**	**7,905**	**122,334**	**26,155**	**1,878**	**2,553**	**1,562**	***228**	***136**	**24,277**	**26,890**
Returns with adjusted gross income, total	5,300	5,300	501,319	135,847	18,357	117,490	26,155	1,878	2,553	1,562	*228	*136	24,277	26,890
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*1,157	*1,157	*200,114	*9,572	*2,472	7,100	*179	*154	*634	*75	—	—	*24	*311
$10,000 under $20,000	*1,697	*1,697	*49,430	*25,468	*1,716	23,752	*2,921	*343	*983	*270	*8	*(1)	*2,578	*2,950
$20,000 under $50,000	1,989	1,989	193,479	56,762	16,108	40,654	9,371	563	705	407	*220	*136	8,808	10,095
$50,000 under $100,000	367	367	*39,372	27,390	- 1,470	28,860	7,453	*712	*177	*704	—	—	6,742	7,379
$100,000 under $500,000	**90	**90	**18,925	**16,655	**- 471	**17,126	**6,230	**104	**54	**104	—	—	**6,125	**6,155
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	*633	*633	*71,723	*- 5,607	*- 10,452	4,845	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Automotive dealers and service stations: Recreational vehicles														
Returns with and without adjusted gross income, total	**3,515**	**3,515**	**434,623**	**74,652**	**- 955**	**75,607**	**13,251**	**1,390**	**1,343**	**1,115**	***202**	***209**	**11,861**	**13,091**
Returns with adjusted gross income, total	3,445	3,445	399,383	79,253	5,340	73,913	13,251	1,390	1,343	1,115	*202	*209	11,861	13,090
Under $5,000	*20	*20	*1,023	*4	*9	- 5	—	—	—	—	—	—	—	*36
$5,000 under $10,000	*616	*616	*96,108	*3,717	*2,006	1,711	*67	*11	*20	*11	—	—	*56	*274
$10,000 under $20,000	*1,090	*1,090	*123,175	*15,770	*3,697	12,073	*1,613	*285	*692	*204	*171	*81	*1,328	*1,746
$20,000 under $50,000	1,471	1,471	93,457	36,942	164	36,778	4,544	878	550	799	*21	*15	3,666	4,062
$50,000 under $100,000	154	154	69,843	11,309	553	10,756	2,922	*196	*48	*83	*10	*113	2,726	2,826
$100,000 under $500,000	*94	*94	*15,777	*11,511	*- 1,090	12,601	*4,104	*20	*33	*19	—	—	*4,084	*4,147
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*70	*70	*35,240	*- 4,601	*- 6,295	1,694	—	—	—	—	—	—	—	*
Retail trade: Automotive dealers and service stations: Motorcycle dealers														
Returns with and without adjusted gross income, total	**3,071**	**3,073**	**558,029**	**64,831**	**17,153**	**47,678**	**12,306**	**331**	**701**	**238**	***52**	***60**	**11,976**	**13,539**
Returns with adjusted gross income, total	2,918	2,920	516,629	71,712	20,378	51,334	12,306	331	701	238	*52	*60	11,976	13,539
Under $5,000	*566	*566	*51,815	*1,621	*1,752	- 131	*1	*1	*158	*1	—	—	—	*141
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	1,050	1,050	158,797	14,968	4,429	10,539	1,304	*55	*86	*51	*12	*4	*1,249	1,915
$20,000 under $50,000	1,074	1,076	225,411	37,249	9,141	28,108	5,988	201	388	128	*29	*45	5,787	6,348
$50,000 under $100,000	*194	*194	*63,686	*11,844	*2,926	8,918	*2,579	*65	*58	*55	*11	*11	*2,514	*2,695
$100,000 under $500,000	**34	**34	**16,919	**6,030	**2,129	**3,901	**2,434	**9	**11	**5	**	**	**2,426	**2,441
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*153	*153	*41,400	*- 6,881	*- 3,225	- 3,656	—	—	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Miscellaneous aircraft and automotive dealers														
Returns with and without adjusted gross income, total	**6,318**	**6,318**	**630,967**	**140,787**	**16,652**	**124,135**	**23,980**	**3,960**	**2,458**	**3,825**	***16**	***106**	**20,020**	**27,222**
Returns with adjusted gross income, total	6,274	6,274	625,615	143,924	16,883	127,036	23,980	3,960	2,458	3,825	*16	*106	20,020	27,222
Under $5,000	*1,241	*1,241	*194,532	*5,122	*- 7,106	12,228	*29	*10	*46	*10	—	—	*18	*3,445
$5,000 under $10,000	*428	*428	*17,646	*3,315	*- 4,014	7,329	*18	*16	*31	*16	—	—	*2	*18
$10,000 under $20,000	2,039	2,039	71,071	32,117	1,975	30,142	3,001	*1,712	*997	*1,712	—	—	*1,289	2,823
$20,000 under $50,000	2,027	2,027	160,265	54,695	16,259	38,436	7,962	*248	*978	*244	—	—	7,714	9,403
$50,000 under $100,000	472	472	65,619	36,153	4,816	31,337	8,765	1,371	340	1,280	*8	*67	7,394	7,841
$100,000 under $500,000	**67	**67	**116,481	**12,522	**4,958	**7,564	**4,205	**603	**66	**562	*8	*39	**3,602	**3,692
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*44	*44	*5,352	*- 3,138	*- 236	- 2,902	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Total														
Returns with and without adjusted gross income, total	**70,249**	**71,199**	**4,652,161**	**1,482,015**	**349,570**	**1,132,445**	**261,619**	**16,544**	**20,120**	**10,537**	**1,889**	**4,090**	**245,075**	**289,140**
Returns with adjusted gross income, total	65,286	66,214	4,412,680	1,550,011	418,014	1,131,997	261,619	16,544	20,120	10,537	1,889	4,090	245,075	287,735
Under $5,000	5,760	6,072	252,195	14,559	- 6,901	21,460	*29	*5	*355	*5	—	—	*24	752
$5,000 under $10,000	7,156	7,156	198,856	55,044	17,826	37,218	1,640	*168	*757	*47	—	—	1,472	3,656
$10,000 under $20,000	20,963	20,963	968,259	317,517	66,810	250,707	27,363	1,920	4,135	1,131	*473	*327	25,444	35,263
$20,000 under $50,000	26,450	27,014	1,962,922	763,615	210,904	552,711	113,748	7,758	12,012	6,260	1,066	1,241	105,990	128,749
$50,000 under $100,000	4,233	4,242	803,416	284,669	108,291	176,378	75,453	4,609	2,362	2,132	*285	*2,260	70,844	76,532
$100,000 under $500,000	713	756	215,933	107,554	19,805	87,749	40,707	2,017	489	904	**65	**262	38,690	40,073
$500,000 under $1,000,000	11	11	11,098	7,053	1,279	5,774	2,679	68	10	58	**	**	2,610	2,710
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,963	4,985	239,481	- 67,996	- 68,443	447	—	—	—	—	—	—	—	1,406

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Apparel and accessory stores: Men's and boys' clothing and furnishings stores														
Returns with and without adjusted gross income, total	**3,809**	**3,844**	**443,410**	**91,984**	**64,717**	**27,267**	**18,680**	**547**	**839**	**217**	***185**	***214**	**18,133**	**22,395**
Returns with adjusted gross income, total	3,742	3,755	436,994	94,784	64,664	30,120	18,680	547	839	217	*185	*214	18,133	22,381
Under $5,000	*374	*374	*27,376	*1,253	*2,293	- 1,040	*6	*5	*355	*5	—	—	*2	*187
$5,000 under $10,000	*464	*464	*8,464	*3,900	*2,477	1,423	*205	—	—	—	—	—	*205	*406
$10,000 under $20,000	*662	*662	*61,525	*11,006	*10,022	984	*1,144	—	—	—	—	—	*1,144	*1,972
$20,000 under $50,000	1,853	1,865	210,810	46,208	30,222	15,986	6,935	*262	*349	*40	*182	*214	6,673	9,076
$50,000 under $100,000	*318	*318	*72,097	*20,332	*11,695	8,637	*5,239	*257	*96	*150	*3	*([1])	*4,982	*5,475
$100,000 under $500,000	**71	**72	**56,722	**12,085	**7,955	**4,130	**5,150	**23	**39	**23	—	—	**5,126	**5,265
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*67	*89	*6,416	*- 2,800	*53	- 2,853	—	—	—	—	—	—	—	*14
Retail trade: Apparel and accessory stores: Women's ready-to-wear stores														
Returns with and without adjusted gross income, total	**16,141**	**16,283**	**1,080,323**	**399,938**	**43,013**	**356,925**	**78,466**	**5,897**	**5,410**	**3,544**	**686**	**2,152**	**72,569**	**83,131**
Returns with adjusted gross income, total	15,089	15,231	1,020,341	421,884	58,392	363,492	78,466	5,897	5,410	3,544	686	2,152	72,569	82,896
Under $5,000	*1,331	*1,331	*19,429	*3,634	*- 2,061	5,695	—	—	—	—	—	—	—	*99
$5,000 under $10,000	*32	*32	*4,282	*295	*- 35	330	*17	*3	*30	*3	—	—	*14	*38
$10,000 under $20,000	5,897	5,897	259,924	93,699	865	92,834	8,502	394	*846	*246	—	—	8,108	10,778
$20,000 under $50,000	6,133	6,255	441,172	186,219	25,094	161,125	28,954	2,521	3,574	2,421	*418	*84	26,433	31,374
$50,000 under $100,000	1,390	1,390	243,736	94,519	30,135	64,384	24,673	2,741	764	668	*264	*2,045	21,932	23,983
$100,000 under $500,000	302	322	51,659	41,144	4,439	36,705	15,421	221	192	190	*4	*23	15,200	15,670
$500,000 under $1,000,000	*4	*4	*140	*2,375	*- 45	2,420	*899	*16	*4	*16	—	—	*883	*953
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,052	1,052	59,982	- 21,946	- 15,379	- 6,567	—	—	—	—	—	—	—	*235
Retail trade: Apparel and accessory stores: Women's accessory and specialty stores														
Returns with and without adjusted gross income, total	**6,635**	**6,635**	**213,294**	**101,432**	**10,683**	**90,749**	**13,630**	**469**	**1,495**	**321**	***8**	***12**	**13,161**	**15,643**
Returns with adjusted gross income, total	6,074	6,074	198,206	104,073	16,020	88,053	13,630	469	1,495	321	*8	*12	13,161	15,643
Under $5,000	*1,104	*1,104	*29,967	*2,684	*156	2,528	*2	—	—	—	—	—	*2	*55
$5,000 under $10,000	*905	*905	*12,657	*6,269	*2,128	4,141	*466	*116	—	—	—	—	*349	*549
$10,000 under $20,000	*1,829	*1,829	*66,784	*24,892	*11,626	13,266	*1,917	*15	*765	*7	—	—	*1,901	*2,851
$20,000 under $50,000	2,020	2,020	42,601	52,525	2,218	50,307	7,754	*310	*585	*288	*8	*12	7,444	8,463
$50,000 under $100,000	*193	*193	*45,645	*14,046	*- 48	14,094	*2,314	*27	*123	*26	—	—	*2,287	*2,535
$100,000 under $500,000	**23	**23	**552	**3,658	**- 59	**3,717	**1,178	**	*22	*	—	—	**1,178	**1,189
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*561	*561	*15,088	*- 2,641	*- 5,337	2,696	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Children's and infant wear stores														
Returns with and without adjusted gross income, total	**4,489**	**4,489**	**322,567**	**109,455**	**18,840**	**90,615**	**18,279**	**969**	**1,348**	**750**	***64**	***81**	**17,310**	**19,957**
Returns with adjusted gross income, total	4,451	4,451	317,290	111,477	19,337	92,140	18,279	969	1,348	750	*64	*81	17,310	19,909
Under $5,000	*587	*587	*37,377	*766	*209	557	—	—	—	—	—	—	—	*40
$5,000 under $10,000	*49	*49	*762	*455	*- 126	581	*50	*7	*49	*7	—	—	*43	*43
$10,000 under $20,000	1,834	1,834	120,751	29,410	- 1,745	31,155	1,766	*289	*364	*178	—	—	*1,478	1,870
$20,000 under $50,000	1,502	1,502	98,884	49,031	12,938	36,093	8,586	*563	*735	*464	*64	*81	8,023	9,550
$50,000 under $100,000	*436	*436	*48,899	*25,633	*7,090	18,543	*6,037	*57	*157	*56	—	—	*5,980	*6,506
$100,000 under $500,000	**43	**43	**10,616	**6,182	**973	**5,209	**1,839	**53	**43	**45	—	—	**1,786	**1,899
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*38	*38	*5,277	*- 2,022	*- 497	- 1,525	—	—	—	—	—	—	—	*48

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Apparel and accessory stores: Family clothing stores														
Returns with and without adjusted gross income, total	**13,479**	**13,689**	**855,366**	**273,716**	**27,797**	**245,919**	**53,964**	**4,461**	**4,379**	**3,327**	***66**	***266**	**49,503**	**56,481**
Returns with adjusted gross income, total	12,000	12,210	794,109	295,163	51,452	243,711	53,964	4,461	4,379	3,327	*66	*266	49,503	55,715
Under $5,000	*638	*638	*31,637	*1,865	*- 9,456	11,321	—	—	—	—	—	—	—	*43
$5,000 under $10,000	3,061	3,061	108,545	22,341	4,450	17,891	*319	*12	*461	*12	—	—	*308	1,303
$10,000 under $20,000	2,823	2,823	93,043	38,579	585	37,994	2,849	*134	*704	*134	—	—	2,716	3,480
$20,000 under $50,000	4,310	4,511	311,365	134,876	25,118	109,758	21,360	1,977	2,425	1,855	*15	*19	19,384	21,998
$50,000 under $100,000	977	986	190,260	66,755	26,250	40,505	18,138	853	662	781	*9	*61	17,284	18,471
$100,000 under $500,000	**191	**191	**59,260	**30,748	**4,505	**26,243	**11,298	**1,486	**127	**546	*42	*187	**9,812	**104,240
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,479	1,479	61,257	- 21,447	- 23,656	2,209	—	—	—	—	—	—	—	*765
Retail trade: Apparel and accessory stores: Shoe stores														
Returns with and without adjusted gross income, total	**9,449**	**9,449**	**947,172**	**196,627**	**95,163**	**101,464**	**28,919**	**1,649**	**2,417**	**680**	***218**	***755**	**27,270**	**34,439**
Returns with adjusted gross income, total	9,080	9,080	909,024	198,983	99,033	99,950	28,919	1,649	2,417	680	*218	*755	27,270	34,439
Under $5,000	*803	*803	*93,836	*2,450	*93	2,357	—	—	—	—	—	—	—	*172
$5,000 under $10,000	*337	*337	*19,723	*1,987	*1,691	296	*4	—	—	—	—	—	*4	*130
$10,000 under $20,000	3,430	3,430	183,867	53,963	19,168	34,795	4,936	*475	*879	*339	—	—	4,461	6,361
$20,000 under $50,000	4,174	4,174	465,101	117,179	59,095	58,084	16,605	958	1,440	316	*209	*600	15,648	19,978
$50,000 under $100,000	*332	*332	*142,730	*22,408	*18,759	3,649	*6,943	*212	*94	*20	*9	*154	*6,731	*7,367
$100,000 under $500,000	**4	**4	**3,768	**997	**227	**770	**431	**5	**4	**5	—	—	**426	**432
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*369	*369	*38,148	*- 2,355	*- 3,870	1,515	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Furriers and fur shops														
Returns with and without adjusted gross income, total	***1,074**	***1,074**	***91,652**	***33,154**	***16,712**	**16,442**	***5,883**	***8**	***116**	***7**	**—**	**—**	***5,875**	***7,381**
Returns with adjusted gross income, total	*1,074	*1,074	*91,652	*33,154	*16,712	16,442	*5,883	*8	*116	*7	—	—	*5,875	*7,381
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*90	*90	*4,407	*1,235	*247	988	*43	*1	*31	*(1)	—	—	*42	*45
$20,000 under $50,000	*899	*899	*80,553	*23,562	*13,375	10,187	*2,739	—	—	—	—	—	*2,739	*4,085
$50,000 under $100,000	*76	*76	*6,569	*5,877	*3,066	2,811	*1,829	*3	*76	*3	—	—	*1,827	*1,968
$100,000 under $500,000	*9	*9	*123	*2,481	*25	2,456	*1,271	*5	*9	*4	—	—	*1,266	*1,283
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Apparel and accessory stores, not elsewhere classified														
Returns with and without adjusted gross income, total	**15,736**	**15,736**	**698,376**	**288,741**	**72,645**	**216,096**	**46,265**	**2,757**	**4,145**	**1,744**	***681**	***767**	**43,508**	**52,295**
Returns with adjusted gross income, total	14,339	14,339	645,063	303,526	92,403	211,123	46,265	2,757	4,145	1,744	*681	*767	43,508	51,952
Under $5,000	*1,235	*1,235	*12,575	*2,549	*1,865	684	*21	—	—	—	—	—	*21	*195
$5,000 under $10,000	*2,308	*2,308	*44,424	*19,797	*7,241	12,556	*578	*30	*217	*25	—	—	*548	*1,186
$10,000 under $20,000	4,398	4,398	177,957	64,733	26,043	38,690	6,205	612	*546	*226	*473	*327	5,594	7,907
$20,000 under $50,000	5,788	5,788	312,436	162,372	42,845	119,527	22,434	1,221	2,911	889	*177	*272	21,213	25,976
$50,000 under $100,000	511	511	53,481	35,101	11,345	23,756	10,280	460	*390	*429	—	—	9,820	10,227
$100,000 under $500,000	**99	**99	**44,190	**18,973	**3,064	**15,909	**6,747	**435	**81	**175	**31	**169	**6,312	**6,461
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,397	*1,397	*53,313	*- 14,785	*- 19,758	4,973	—	—	—	—	—	—	—	*343

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Furniture and home furnishings stores: Total														
Returns with and without adjusted gross income, total	**109,149**	**109,838**	**7,393,256**	**1,844,061**	**500,381**	**1,343,680**	**288,762**	**17,479**	**26,245**	**11,478**	**1,691**	**3,733**	**271,282**	**323,419**
Returns with adjusted gross income, total	101,091	101,726	6,560,575	1,937,621	583,797	1,353,824	288,762	17,479	26,245	11,478	1,691	3,733	271,282	322,941
Under $5,000	14,925	14,925	491,200	47,203	11,806	35,397	*161	*7	*138	*7	—	—	*154	2,962
$5,000 under $10,000	17,789	17,996	877,044	132,444	53,144	79,300	3,865	176	2,817	153	—	—	3,689	9,773
$10,000 under $20,000	33,904	34,273	1,700,735	490,809	152,158	338,651	39,535	5,274	10,131	4,200	*279	*84	34,261	50,830
$20,000 under $50,000	30,184	30,234	2,444,586	903,566	240,044	663,522	135,225	6,907	10,974	3,988	1,193	1,908	128,318	147,455
$50,000 under $100,000	3,570	3,570	728,249	235,796	93,692	142,104	60,822	1,700	1,712	843	*132	*752	59,122	63,201
$100,000 under $500,000	700	709	313,559	103,860	31,202	72,658	37,471	2,870	456	1,835	84	904	34,601	37,267
$500,000 under $1,000,000	12	12	1,213	7,312	96	7,216	3,154	74	11	59	**3	**85	3,080	3,120
$1,000,000 or more	*7	*7	*3,988	*16,631	*1,656	14,975	*8,528	*471	*6	*393	**	**	*8,057	*8,333
Returns with no adjusted gross income	8,058	8,112	832,681	-93,560	-83,416	-10,144	—	—	—	—	—	—	—	478
Retail trade: Furniture and home furnishings stores: Furniture stores														
Returns with and without adjusted gross income, total	**24,704**	**24,736**	**2,054,253**	**511,067**	**197,744**	**313,323**	**94,645**	**5,248**	**8,020**	**4,011**	**291**	**535**	**89,396**	**104,938**
Returns with adjusted gross income, total	23,558	23,590	1,908,855	534,168	210,534	323,634	94,645	5,248	8,020	4,011	291	535	89,396	104,740
Under $5,000	3,494	3,494	96,908	8,784	5,541	3,243	—	—	—	—	—	—	—	795
$5,000 under $10,000	2,340	2,340	165,850	15,349	8,035	7,314	*209	*11	*606	*11	—	—	*198	1,143
$10,000 under $20,000	7,755	7,755	469,754	111,105	47,481	63,624	9,205	2,037	3,059	1,852	*24	*18	7,168	11,413
$20,000 under $50,000	8,300	8,323	735,928	248,203	85,952	162,251	37,962	1,554	3,470	982	*206	*154	36,408	42,636
$50,000 under $100,000	1,361	1,361	317,324	91,182	45,882	45,300	23,564	426	725	325	*25	*64	23,137	25,024
$100,000 under $500,000	300	309	121,785	45,244	17,840	27,404	16,469	927	152	628	**36	**299	15,542	16,658
$500,000 under $1,000,000	*5	*5	*462	*3,261	*20	3,241	*1,255	*26	*5	*24	**	**	*1,229	*1,243
$1,000,000 or more	*3	*3	*844	*11,040	*-217	11,257	*5,981	*267	*3	*189	**	**	*5,713	*5,827
Returns with no adjusted gross income	1,146	1,146	145,398	-23,102	-12,790	-10,312	—	—	—	—	—	—	—	198
Retail trade: Furniture and home furnishings stores: Floor covering stores														
Returns with and without adjusted gross income, total	**12,052**	**12,420**	**1,142,744**	**192,077**	**76,555**	**115,522**	**29,745**	**1,839**	**3,126**	**1,014**	***344**	***656**	**27,906**	**34,549**
Returns with adjusted gross income, total	10,976	11,290	977,601	210,703	94,536	116,167	29,745	1,839	3,126	1,014	*344	*656	27,906	34,487
Under $5,000	*175	*175	*18,683	*502	*55	447	—	—	—	—	—	—	—	*32
$5,000 under $10,000	2,925	2,925	209,336	21,420	16,073	5,347	*575	*13	*95	*13	—	—	*562	1,641
$10,000 under $20,000	3,778	4,092	264,128	52,736	23,453	29,283	4,139	417	1,282	282	*246	*42	3,721	6,193
$20,000 under $50,000	3,635	3,635	299,779	100,307	27,938	72,369	14,158	660	1,474	572	*21	*33	13,498	15,736
$50,000 under $100,000	400	400	144,106	23,859	18,986	4,873	6,159	*685	*222	*84	*77	*581	5,475	6,123
$100,000 under $500,000	60	60	38,374	8,654	6,098	2,556	3,270	*55	*50	*55	—	—	3,215	3,327
$500,000 under $1,000,000	**3	**3	**3,194	**3,225	**1,934	**1,291	**1,445	**9	**3	**8	—	—	**1,435	**1,436
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,076	1,130	165,143	-18,626	-17,980	-646	—	—	—	—	—	—	—	*62
Retail trade: Furniture and home furnishings stores: Drapery, curtain and upholstery stores														
Returns with and without adjusted gross income, total	**9,747**	**9,747**	**311,202**	**170,125**	**41,471**	**128,654**	**23,314**	**1,275**	**1,535**	**138**	***269**	***685**	**22,039**	**26,225**
Returns with adjusted gross income, total	9,270	9,270	309,728	174,778	43,788	130,990	23,314	1,275	1,535	138	*269	*685	22,039	26,224
Under $5,000	*1,073	*1,073	*2,657	*2,811	*539	2,272	*4	—	—	—	—	—	*4	*16
$5,000 under $10,000	*1,394	*1,394	*43,434	*9,772	*3,544	6,228	*380	*19	*388	*19	—	—	*360	*1,049
$10,000 under $20,000	2,888	2,888	120,271	41,524	17,521	24,003	2,886	*379	*563	*57	—	—	2,507	4,220
$20,000 under $50,000	3,873	3,873	143,224	115,198	22,176	93,022	18,131	848	*572	*52	**269	**687	17,283	18,928
$50,000 under $100,000	*28	*28	*93	*2,167	*32	2,135	*581	—	—	—	**	**	*581	*693
$100,000 under $500,000	*14	*14	*49	*3,306	*-24	3,330	*1,332	*28	*12	*9	**	**	*1,304	*1,317
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*477	*477	*1,473	*-4,652	*-2,317	-2,335	—	—	—	—	—	—	—	*2

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Furniture and home furnishings stores: Home furnishings and equipment stores, except appliances														
Returns with and without adjusted gross income, total	**18,103**	**18,103**	**553,866**	**388,691**	**41,511**	**347,180**	**61,018**	**3,679**	**4,131**	**2,131**	***527**	***1,124**	**57,339**	**64,441**
Returns with adjusted gross income, total	16,722	16,722	535,293	395,837	46,383	349,454	61,018	3,679	4,131	2,131	*527	*1,124	57,339	64,340
Under $5,000	1,469	1,469	42,227	5,810	- 1,193	7,003	*17	*5	*46	*5	—	—	*13	*239
$5,000 under $10,000	2,655	2,655	55,141	20,338	7,097	13,241	*396	*9	—	—	—	—	*387	1,182
$10,000 under $20,000	5,041	5,041	63,687	80,908	5,689	75,219	6,902	938	1,987	803	—	—	5,964	7,481
$20,000 under $50,000	6,716	6,716	268,728	217,458	29,286	188,172	33,057	1,994	1,759	825	*498	*943	31,063	34,586
$50,000 under $100,000	706	706	25,772	48,739	3,383	45,356	12,484	154	241	108	—	—	12,330	12,568
$100,000 under $500,000	132	132	79,646	18,924	2,121	16,803	6,494	376	**98	**389	*29	*181	6,118	6,677
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	**	**	—	—	—	—
$1,000,000 or more	*3	*3	*92	*3,660	*- 1	3,661	*1,667	*204	**	**	—	—	*1,463	*1,626
Returns with no adjusted gross income	1,381	1,381	18,573	- 7,146	- 4,873	- 2,273	—	—	—	—	—	—	—	*101
Retail trade: Furniture and home furnishings stores: Household appliance stores														
Returns with and without adjusted gross income, total	**13,395**	**13,565**	**1,537,086**	**173,493**	**77,478**	**96,015**	**22,149**	**1,528**	**2,867**	**1,233**	***219**	***170**	**20,621**	**27,102**
Returns with adjusted gross income, total	12,013	12,183	1,222,176	183,041	88,550	94,491	22,149	1,528	2,867	1,233	*219	*170	20,621	27,102
Under $5,000	1,705	1,705	85,976	6,842	3,769	3,053	*84	—	—	—	—	—	*84	*542
$5,000 under $10,000	3,392	3,562	190,794	25,890	12,900	12,990	810	*20	*362	*19	—	—	790	1,857
$10,000 under $20,000	4,520	4,520	229,869	66,252	14,615	51,637	5,543	720	*1,292	*633	*10	*23	4,823	6,579
$20,000 under $50,000	2,087	2,087	587,164	61,230	42,678	18,552	8,391	504	993	335	*199	*111	7,887	10,594
$50,000 under $100,000	272	272	101,759	17,021	12,404	4,617	4,931	*250	*208	*214	*10	*36	4,681	5,151
$100,000 under $500,000	**37	**37	**26,614	**5,806	**2,163	**3,643	**2,389	**34	**12	**31	—	—	**2,355	**2,379
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,382	1,382	314,910	- 9,548	- 11,071	1,523	—	—	—	—	—	—	—	—
Retail trade: Furniture and home furnishings stores: Radio and television stores														
Returns with and without adjusted gross income, total	**18,269**	**18,286**	**955,419**	**233,327**	**24,109**	**209,218**	**30,271**	**2,429**	**3,689**	**1,559**	***22**	***502**	**27,842**	**34,639**
Returns with adjusted gross income, total	16,126	16,143	899,991	253,521	48,993	204,528	30,271	2,429	3,689	1,559	*22	*502	27,842	34,525
Under $5,000	2,764	2,764	95,051	9,575	- 2,404	11,979	*2	*(1)	*40	*(1)	—	—	*1	*337
$5,000 under $10,000	3,082	3,090	146,982	23,249	1,788	21,461	659	*90	*726	*77	—	—	568	1,430
$10,000 under $20,000	6,013	6,013	285,686	81,577	20,612	60,965	5,797	595	*1,188	*394	—	—	5,202	7,914
$20,000 under $50,000	3,823	3,832	252,466	106,503	19,958	86,545	14,672	717	1,591	594	**22	**502	13,955	15,727
$50,000 under $100,000	*390	*390	*102,825	*25,495	*8,486	17,009	*6,691	*74	*92	*55	**	**	*6,618	*6,966
$100,000 under $500,000	*54	*54	*16,981	*7,122	*554	6,568	*2,451	*953	*52	*439	**	**	*1,498	*2,151
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,143	2,143	55,428	- 20,193	- 24,885	4,692	—	—	—	—	—	—	—	*114
Retail trade: Furniture and home furnishings stores: Music stores														
Returns with and without adjusted gross income, total	**12,980**	**12,981**	**838,686**	**177,124**	**41,513**	**135,611**	**27,747**	**1,489**	**2,894**	**1,400**	***20**	***60**	**26,258**	**31,759**
Returns with adjusted gross income, total	12,527	12,528	706,931	187,416	51,013	136,403	27,747	1,489	2,894	1,400	*20	*60	26,258	31,759
Under $5,000	4,245	4,245	149,697	12,878	5,479	7,399	*53	*2	*52	*2	—	—	*51	1,000
$5,000 under $10,000	2,030	2,030	65,507	16,612	3,706	12,906	*837	*14	*640	*14	—	—	*823	1,486
$10,000 under $20,000	3,964	3,964	267,340	57,641	22,788	34,853	5,066	*189	*761	*180	—	—	4,877	7,100
$20,000 under $50,000	1,767	1,768	157,297	55,391	12,056	43,335	8,979	637	1,131	634	—	—	8,342	9,418
$50,000 under $100,000	413	413	36,370	27,333	4,519	22,814	6,411	*112	*224	*58	**20	**60	6,300	6,677
$100,000 under $500,000	*104	*104	*30,650	*15,442	*2,577	12,865	*5,445	*511	*83	*500	**	**	*4,934	*5,123
$500,000 under $1,000,000	*4	*4	*69	*2,118	*- 113	2,231	*956	*25	*3	*13	**	**	*931	*956
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*453	*453	*131,755	*- 10,292	*- 9,501	- 791	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Eating and drinking places: Total														
Returns with and without adjusted gross income, total	**233,938**	**241,882**	**18,024,491**	**3,169,034**	**1,016,699**	**2,152,335**	**461,866**	**65,072**	**72,743**	**49,161**	**9,282**	**13,609**	**396,794**	**524,645**
Returns with adjusted gross income, total	208,101	215,133	16,098,802	3,409,312	1,223,318	2,185,994	461,856	65,063	72,741	49,161	9,114	13,600	396,793	520,754
Under $5,000	38,573	39,249	1,815,349	100,252	20,645	79,607	303	139	*1,695	*134	*342	*3	165	6,739
$5,000 under $10,000	41,561	42,951	2,208,540	308,713	134,175	174,538	10,517	2,549	10,327	1,994	*1,032	*451	7,968	23,885
$10,000 under $20,000	68,623	71,461	4,490,782	991,755	320,810	670,945	79,110	15,271	28,777	11,986	3,145	2,558	63,839	102,500
$20,000 under $50,000	53,541	54,745	5,667,689	1,505,101	555,303	949,798	218,635	33,237	28,048	25,930	4,007	6,116	185,398	234,647
$50,000 under $100,000	4,721	5,524	1,336,803	305,273	140,050	165,223	79,037	7,366	3,079	4,928	367	2,206	71,671	78,880
$100,000 under $500,000	1,058	1,174	544,009	179,571	50,605	128,966	65,399	5,754	792	3,637	211	2,072	59,645	65,196
$500,000 under $1,000,000	20	25	34,414	12,868	1,727	11,141	5,776	516	19	472	*7	*42	5,260	5,925
$1,000,000 or more	*4	*4	*1,216	*5,778	*3	5,775	*3,079	*231	*4	*80	*3	*151	*2,848	*2,982
Returns with no adjusted gross income	25,837	26,749	1,925,688	- 240,277	- 206,619	- 33,658	*10	*9	**	**	*168	*9	*1	3,891
Retail trade: Eating and drinking places: Eating places														
Returns with and without adjusted gross income, total	**169,653**	**173,660**	**13,911,924**	**2,383,182**	**808,125**	**1,575,057**	**358,542**	**52,756**	**54,151**	**38,949**	**7,524**	**11,993**	**305,785**	**403,958**
Returns with adjusted gross income, total	151,609	155,428	12,432,739	2,569,841	961,034	1,608,807	358,531	52,747	54,149	38,949	7,356	11,984	305,784	400,559
Under $5,000	29,047	29,409	1,356,016	79,524	11,632	67,892	281	*136	*1,623	*131	*342	*3	*144	5,560
$5,000 under $10,000	27,695	27,989	1,454,476	206,312	84,281	122,031	6,523	1,717	7,219	1,232	*695	*400	4,806	15,397
$10,000 under $20,000	49,586	51,594	3,513,470	709,592	265,972	443,620	54,674	10,892	21,030	8,387	2,164	1,990	43,782	73,232
$20,000 under $50,000	40,460	40,971	4,365,562	1,140,743	426,429	714,314	162,960	27,561	20,844	21,176	3,635	5,444	135,399	172,937
$50,000 under $100,000	3,852	4,379	1,188,087	255,120	122,677	132,443	67,294	6,502	2,657	4,283	301	1,994	60,791	66,831
$100,000 under $500,000	945	1,057	519,499	159,904	48,314	111,590	57,946	5,191	753	3,188	209	1,959	52,755	57,695
$500,000 under $1,000,000	20	25	34,414	12,868	1,727	11,141	5,776	516	19	472	*7	*42	5,260	5,925
$1,000,000 or more	*4	*4	*1,216	*5,778	*3	5,775	*3,079	*231	*4	*80	*3	*151	*2,848	*2,982
Returns with no adjusted gross income	18,044	18,232	1,479,185	- 186,659	- 152,909	- 33,750	*10	*9	**	**	*168	*9	*1	3,399
Retail trade: Eating and drinking places: Drinking places														
Returns with and without adjusted gross income, total	**65,290**	**68,222**	**4,112,566**	**791,383**	**208,574**	**582,809**	**103,890**	**12,448**	**18,954**	**10,344**	**1,758**	**1,616**	**91,442**	**121,244**
Returns with adjusted gross income, total	57,196	59,705	3,666,063	847,037	262,283	584,754	103,890	12,448	18,954	10,344	1,758	1,616	91,442	120,752
Under $5,000	9,526	9,840	459,333	20,727	9,013	11,714	*23	*2	*72	*2	—	—	*20	1,178
$5,000 under $10,000	14,208	14,962	754,063	105,808	49,895	55,913	3,994	832	3,108	763	*337	*51	3,162	8,588
$10,000 under $20,000	19,378	19,867	977,312	285,651	54,838	230,813	24,854	4,499	8,088	3,718	*981	*568	20,355	29,565
$20,000 under $50,000	13,100	13,774	1,302,127	364,819	128,874	235,945	55,743	5,688	7,223	4,766	*372	*672	50,056	61,785
$50,000 under $100,000	869	1,145	148,717	50,153	17,373	32,780	11,744	864	422	645	**68	**325	10,880	12,049
$100,000 under $500,000	115	117	24,510	19,879	2,292	17,587	7,533	563	41	450	**	**	6,970	7,587
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	8,094	8,517	446,503	- 55,654	- 53,710	- 1,944	—	—	—	—	—	—	—	493
Retail trade: Miscellaneous retail stores: Total														
Returns with and without adjusted gross income, total	**1,022,682**	**1,041,012**	**28,106,378**	**19,979,583**	**1,757,265**	**18,222,318**	**2,801,648**	**123,966**	**162,548**	**86,449**	**9,347**	**10,171**	**2,677,682**	**2,940,531**
Returns with adjusted gross income, total	995,368	1,013,139	26,717,851	20,258,084	1,896,966	18,361,118	2,801,648	123,966	162,548	86,449	9,347	10,171	2,677,682	2,936,705
Under $5,000	97,210	98,217	1,943,360	271,845	53,795	218,050	1,423	*78	*1,049	*57	—	—	1,345	11,661
$5,000 under $10,000	144,375	147,195	2,572,866	1,110,075	105,594	1,004,481	43,937	4,117	15,223	2,300	*560	*77	39,820	66,373
$10,000 under $20,000	326,525	332,339	6,568,903	4,952,596	347,033	4,605,563	438,193	27,409	49,805	18,992	4,164	1,747	410,784	480,808
$20,000 under $50,000	394,707	402,152	11,014,195	11,312,150	931,344	10,380,806	1,593,757	58,604	81,242	40,821	2,820	2,534	1,535,153	1,649,331
$50,000 under $100,000	27,542	28,087	3,473,273	1,759,802	358,453	1,401,349	418,604	17,611	12,036	13,094	1,431	2,791	400,992	426,231
$100,000 under $500,000	4,928	5,066	1,113,568	750,502	97,042	653,460	259,318	14,762	3,130	9,993	359	2,894	244,555	254,132
$500,000 under $1,000,000	58	60	29,784	37,046	3,941	33,105	16,281	1,132	44	1,021	**13	**127	15,148	16,239
$1,000,000 or more	23	23	1,902	64,069	- 237	64,306	30,135	253	19	172	**	**	29,883	31,930
Returns with no adjusted gross income	27,314	27,873	1,388,526	- 278,501	- 139,701	- 138,800	—	—	—	—	—	—	—	3,827

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores														
Returns with and without adjusted gross income, total	**17,369**	**17,838**	**2,875,444**	**436,209**	**257,710**	**178,499**	**73,433**	**3,964**	**6,737**	**2,227**	**447**	**1,407**	**69,469**	**87,902**
Returns with adjusted gross income, total	16,519	16,987	2,841,911	445,984	265,713	180,271	73,433	3,964	6,737	2,277	447	1,407	69,469	87,696
Under $5,000	*1,665	*1,665	*132,254	*3,734	*3,843	- 109	—	—	—	—	—	—	—	*354
$5,000 under $10,000	*344	*344	*71,590	*2,883	*504	2,379	*49	*1	—	—	—	—	*48	*179
$10,000 under $20,000	4,652	4,959	574,102	74,002	28,658	45,344	5,060	526	*1,739	*475	—	—	4,534	7,484
$20,000 under $50,000	8,049	8,209	1,380,690	244,798	155,146	89,652	37,942	1,491	3,974	1,168	*163	*154	36,451	48,183
$50,000 under $100,000	1,665	1,665	612,509	99,285	69,286	29,999	22,878	1,132	912	531	*254	*545	21,746	24,509
$100,000 under $500,000	**144	**145	**70,766	**21,283	**8,276	**13,007	**7,504	**815	**112	**103	**30	**708	**6,689	**6,988
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	850	851	33,533	- 9,775	- 8,004	- 1,771	—	—	—	—	—	—	—	*206
Retail trade: Miscellaneous retail stores: Liquor stores														
Returns with and without adjusted gross income, total	**25,435**	**25,695**	**4,753,828**	**481,602**	**208,507**	**273,095**	**85,166**	**5,312**	**8,286**	**4,210**	**708**	**880**	**79,854**	**97,584**
Returns with adjusted gross income, total	23,290	23,462	4,383,882	498,323	223,447	274,876	85,166	5,312	8,286	4,210	708	880	79,854	97,347
Under $5,000	3,272	3,272	335,000	7,977	3,477	4,500	*71	—	—	—	—	—	*71	*499
$5,000 under $10,000	3,242	3,242	369,223	24,496	12,948	11,548	*693	*247	*858	*247	—	—	*445	2,154
$10,000 under $20,000	7,848	7,924	1,198,430	113,443	49,179	64,264	9,667	1,132	2,530	910	*320	*168	8,535	13,830
$20,000 under $50,000	6,887	6,914	1,543,087	200,087	90,681	109,406	30,186	2,496	3,574	1,962	*224	*411	27,690	34,922
$50,000 under $100,000	1,795	1,832	794,210	113,951	60,193	53,758	29,811	883	1,144	609	*152	*234	28,929	31,219
$100,000 under $500,000	243	275	143,054	36,559	6,987	29,572	14,131	486	177	420	**12	**66	13,645	14,090
$500,000 under $1,000,000	*3	*3	*879	*1,810	*- 19	1,829	*606	*68	*3	*62	**	**	*538	*633
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,145	2,233	369,945	- 16,721	- 14,940	- 1,781	—	—	—	—	—	—	—	*237
Retail trade: Miscellaneous retail stores: Used merchandise stores														
Returns with and without adjusted gross income, total	**76,099**	**76,487**	**1,976,438**	**1,615,935**	**126,439**	**1,489,496**	**279,838**	**9,487**	**14,256**	**5,763**	**1,067**	**1,230**	**270,351**	**294,225**
Returns with adjusted gross income, total	73,133	73,521	1,817,156	1,642,755	139,131	1,503,624	279,838	9,487	14,256	5,763	1,067	1,230	270,351	293,992
Under $5,000	12,033	12,033	225,267	29,728	6,125	23,603	*126	—	—	—	—	—	*126	1,142
$5,000 under $10,000	10,268	10,307	251,470	77,883	24,140	53,743	3,135	472	*2,042	*294	—	—	2,663	5,396
$10,000 under $20,000	19,018	19,018	277,516	295,123	15,133	279,990	27,638	794	2,342	406	*47	*14	26,844	31,068
$20,000 under $50,000	27,464	27,800	803,993	833,822	57,752	776,070	126,846	4,313	8,034	2,568	*942	*909	122,532	133,660
$50,000 under $100,000	3,402	3,402	188,886	224,576	27,667	196,909	54,638	1,024	1,286	850	*19	*16	53,614	55,801
$100,000 under $500,000	927	940	67,261	156,581	8,137	148,444	55,037	2,489	535	1,292	**59	**291	52,548	54,694
$500,000 under $1,000,000	10	10	2,019	6,534	281	6,253	2,963	*333	*7	*291	**	**	2,631	2,762
$1,000,000 or more	11	11	745	18,507	- 104	18,611	9,456	63	10	61	—	—	9,394	9,471
Returns with no adjusted gross income	2,966	2,966	159,282	- 26,820	- 12,692	- 14,128	—	—	—	—	—	—	—	*233
Retail trade: Miscellaneous retail stores: Sporting goods and bicycle shops														
Returns with and without adjusted gross income, total	**43,416**	**43,771**	**2,167,830**	**785,925**	**167,944**	**617,981**	**111,150**	**5,869**	**10,490**	**4,436**	***264**	***490**	**105,282**	**120,780**
Returns with adjusted gross income, total	42,472	42,827	2,079,408	805,328	168,898	636,430	111,150	5,869	10,490	4,436	*264	*490	105,282	120,377
Under $5,000	4,048	4,048	144,448	12,087	3,566	8,521	*6	*2	*42	*2	—	—	*4	458
$5,000 under $10,000	8,811	8,811	200,618	62,249	8,039	54,210	1,965	*113	*1,017	*75	—	—	1,852	3,149
$10,000 under $20,000	11,726	12,081	402,816	165,348	27,176	138,172	14,277	1,780	3,917	1,503	*162	*127	12,496	16,428
$20,000 under $50,000	16,771	16,771	1,082,300	485,741	98,413	387,328	72,971	2,908	4,897	1,932	*85	*238	70,062	78,120
$50,000 under $100,000	1,003	1,003	203,374	61,658	26,042	35,616	14,612	836	569	736	*14	*86	13,776	14,846
$100,000 under $500,000	110	110	45,096	16,610	4,981	11,629	6,602	202	45	165	**3	**40	6,400	6,561
$500,000 under $1,000,000	*3	*3	*755	*1,635	*681	954	*718	*28	*3	*24	**	**	*691	*815
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	944	944	88,423	- 19,402	- 953	- 18,449	—	—	—	—	—	—	—	*403

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: Book stores														
Returns with and without adjusted gross income, total	**14,168**	**14,168**	**933,412**	**279,910**	**30,802**	**249,108**	**44,608**	**3,997**	**3,740**	**3,111**	***1,215**	***415**	**40,610**	**47,741**
Returns with adjusted gross income, total	12,538	12,538	779,271	294,501	40,001	254,500	44,608	3,997	3,740	3,111	*1,215	*415	40,610	47,645
Under $5,000	*153	*153	*828	*301	*- 6	307	—	—	—	—	—	—	—	*3
$5,000 under $10,000	2,254	2,254	59,554	18,504	- 8,892	27,396	*378	*55	*377	*5	*141	*49	*323	618
$10,000 under $20,000	4,227	4,227	333,313	63,934	14,330	49,604	5,809	892	*1,278	*408	*977	*324	4,916	6,650
$20,000 under $50,000	5,074	5,074	323,768	143,010	31,863	111,147	20,055	1,586	1,502	1,400	—	—	18,468	21,630
$50,000 under $100,000	706	706	49,727	46,587	2,488	44,099	10,201	458	474	333	*86	*30	9,743	10,529
$100,000 under $500,000	118	118	11,474	17,917	183	17,734	6,433	787	103	755	**11	**11	5,646	6,585
$500,000 under $1,000,000	**6	**6	**608	**4,248	**35	**4,213	**1,733	**218	**6	**210	**	**	**1,515	**1,629
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,630	1,630	154,141	- 14,591	- 9,199	- 5,392	—	—	—	—	—	—	—	*95
Retail trade: Miscellaneous retail stores: Stationery stores														
Returns with and without adjusted gross income, total	**5,000**	**5,000**	**462,877**	**98,636**	**41,544**	**57,092**	**17,658**	**1,049**	**1,494**	**568**	***64**	***415**	**16,608**	**19,450**
Returns with adjusted gross income, total	4,945	4,945	436,854	101,139	41,169	59,970	17,658	1,049	1,494	568	*64	*415	16,608	19,450
Under $5,000	*704	*704	*18,085	*357	*- 302	659	—	—	—	—	—	—	—	—
$5,000 under $10,000	*1,538	*1,538	*71,847	*11,302	*7,023	4,279	*496	*66	*309	*66	—	—	*430	*998
$10,000 under $20,000	*902	*902	*110,041	*13,078	*3,459	9,619	*1,039	*243	*215	*212	—	—	*796	*1,164
$20,000 under $50,000	*1,201	*1,201	*144,549	*36,816	*19,400	17,416	*5,029	*101	*662	*101	—	—	*4,927	*6,347
$50,000 under $100,000	580	580	91,562	37,563	11,510	26,053	10,448	637	**308	**189	*64	*415	9,811	10,290
$100,000 under $500,000	*20	*20	*770	*2,024	*79	1,945	*646	*2	**	**	—	—	*644	*652
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*55	*55	*26,024	*- 2,503	*375	- 2,878	—	—	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Jewelry stores														
Returns with and without adjusted gross income, total	**31,459**	**31,674**	**1,723,674**	**737,929**	**240,808**	**497,121**	**125,638**	**5,171**	**7,488**	**3,826**	**142**	**428**	**120,467**	**141,581**
Returns with adjusted gross income, total	30,898	31,113	1,698,977	742,003	243,212	498,791	125,638	5,171	7,488	3,826	142	428	120,467	141,397
Under $5,000	3,810	3,868	77,237	8,654	4,782	3,872	*8	—	—	—	—	—	*8	644
$5,000 under $10,000	4,826	4,826	112,681	35,408	6,559	28,849	1,030	*31	*699	*26	—	—	999	2,100
$10,000 under $20,000	6,786	6,786	315,422	104,816	26,520	78,296	8,893	357	*1,167	*147	—	—	8,537	11,677
$20,000 under $50,000	13,022	13,179	796,477	369,639	130,435	239,204	51,001	2,461	4,439	2,129	*21	*25	48,540	58,904
$50,000 under $100,000	2,028	2,028	274,611	129,945	50,291	79,654	30,315	1,359	906	758	*98	*225	28,956	31,033
$100,000 under $500,000	418	418	122,217	64,226	24,695	39,531	21,629	826	272	654	**23	**177	20,803	22,065
$500,000 under $1,000,000	**8	**8	**332	**29,314	**- 70	**29,384	**12,762	**137	**5	**113	**	**	**12,625	**14,975
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	561	561	24,697	- 4,074	- 2,404	- 1,670	—	—	—	—	—	—	—	*183
Retail trade: Miscellaneous retail stores: Hobby, toy, and game shops														
Returns with and without adjusted gross income, total	**14,775**	**14,792**	**259,289**	**284,964**	**- 551**	**285,515**	**41,373**	**1,036**	**2,831**	**745**	***87**	***68**	**40,337**	**42,032**
Returns with adjusted gross income, total	14,086	14,103	247,310	294,551	3,910	290,641	41,373	1,036	2,831	745	*87	*68	40,337	42,018
Under $5,000	*1,723	*1,723	*14,454	*6,474	*- 3,155	9,629	*29	—	—	—	—	—	*29	*54
$5,000 under $10,000	*1,914	*1,914	*31,856	*14,802	*1,942	12,860	*612	*161	*897	*161	—	—	*451	*711
$10,000 under $20,000	4,127	4,127	19,502	64,165	- 2,468	66,633	5,727	236	*632	*143	—	—	5,491	6,041
$20,000 under $50,000	5,748	5,748	136,936	164,811	2,554	162,257	23,374	402	1,003	258	*64	*46	22,972	23,220
$50,000 under $100,000	509	525	44,079	35,347	5,056	30,291	8,251	*183	*235	*152	—	—	8,067	8,588
$100,000 under $500,000	**65	**66	**483	**8,951	**- 18	**8,969	**3,381	**54	**64	**31	**23	**22	**3,326	**3,405
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*689	*689	*11,979	*- 9,587	*- 4,461	- 5,126	—	—	—	—	—	—	—	*14

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: Camera and photographic supply stores														
Returns with and without adjusted gross income, total	**803**	**803**	**70,687**	**23,685**	**1,123**	**22,562**	**3,553**	**156**	**690**	**141**	—	—	**3,396**	**3,860**
Returns with adjusted gross income, total	802	802	70,667	23,953	1,114	22,839	3,553	156	690	141	—	—	3,396	3,859
Under $5,000	*135	*135	*7,735	*484	*156	328	*3	*3	*53	*3	—	—	—	*14
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*10	*10	*8,695	*175	*719	- 544	*7	*7	*9	*6	—	—	—	*18
$20,000 under $50,000	*537	*537	*12,998	*14,049	*- 1,423	15,472	*902	*120	*508	*111	—	—	*781	*1,104
$50,000 under $100,000	*90	*90	*18,821	*5,498	*818	4,680	*1,210	*13	*90	*9	—	—	*1,196	*1,235
$100,000 under $500,000	*30	*30	*22,419	*3,747	*843	2,904	*1,431	*12	*30	*12	—	—	*1,419	*1,488
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Retail trade: Miscellaenous retail stores: Gift, novelty, and souvenir shops														
Returns with and without adjusted gross income, total	**38,462**	**39,210**	**1,255,248**	**746,732**	**74,391**	**672,341**	**120,584**	**7,750**	**10,299**	**4,624**	**1,703**	**2,060**	**112,833**	**127,017**
Returns with adjusted gross income, total	36,817	37,553	1,225,158	765,841	86,010	679,831	120,584	7,750	10,299	4,624	1,703	2,060	112,833	126,787
Under $5,000	3,617	3,617	84,339	7,917	- 8,389	16,306	—	—	—	—	—	—	—	*483
$5,000 under $10,000	8,703	8,747	78,547	65,523	3,735	61,788	1,484	*124	*1,252	*92	*419	*29	1,360	2,918
$10,000 under $20,000	11,170	11,523	341,115	167,272	30,284	136,988	14,782	894	2,204	484	*532	*284	13,888	17,815
$20,000 under $50,000	11,340	11,583	451,248	344,628	32,472	312,156	52,605	3,969	5,572	2,829	*566	*360	48,636	53,814
$50,000 under $100,000	1,563	1,657	212,102	105,185	26,432	78,753	23,662	1,006	897	642	*129	*228	22,656	24,734
$100,000 under $500,000	417	417	57,286	69,928	1,523	68,405	25,636	1,620	369	446	**57	**1,159	24,015	24,740
$500,000 under $1,000,000	**6	**9	**520	**5,388	**- 46	**5,434	**2,414	**137	**5	**131	**	**	**2,278	**2,284
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,645	1,657	30,090	- 19,110	- 11,619	- 7,491	—	—	—	—	—	—	—	*230
Retail trade: Miscellaenous retail stores: Luggage and leather goods stores														
Returns with and without adjusted gross income, total	**2,526**	**2,526**	**119,322**	**69,745**	**20,885**	**48,860**	**11,719**	**327**	***643**	***230**	—	—	**11,392**	**12,665**
Returns with adjusted gross income, total	2,526	2,526	119,322	69,745	20,885	48,860	11,719	327	*643	*230	—	—	11,392	12,665
Under $5,000	*35	*35	*270	*157	*26	131	—	—	—	—	—	—	—	—
$5,000 under $10,000	*97	*97	*1,857	*840	*223	617	*23	*12	*41	*7	—	—	*11	*22
$10,000 under $20,000	*625	*625	*13,315	*8,135	*6,224	1,911	*753	*143	*113	*142	—	—	*610	*1,080
$20,000 under $50,000	1,482	1,482	43,946	39,277	6,809	32,468	4,788	*133	*336	*42	—	—	4,655	5,164
$50,000 under $100,000	**287	**287	**59,935	**21,336	**7,603	**13,733	**6,155	**40	**153	**40	—	—	**6,115	**6,400
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Sewing, needlework, and piece goods stores														
Returns with and without adjusted gross income, total	**14,889**	**14,909**	**399,400**	**303,037**	**12,339**	**290,698**	**49,059**	**1,250**	**3,926**	**885**	***7**	***35**	**47,809**	**52,770**
Returns with adjusted gross income, total	14,110	14,130	382,230	305,869	23,916	281,953	49,059	1,250	3,926	885	**7	**35	47,809	52,770
Under $5,000	*636	*636	*2,339	*1,252	*369	883	—	—	—	—	—	—	—	*507
$5,000 under $10,000	3,265	3,265	47,175	21,802	6,442	15,360	*549	*8	—	—	—	—	*541	1,242
$10,000 under $20,000	3,898	3,898	57,015	56,509	- 3,116	59,625	4,704	201	*1,673	*124	—	—	4,503	5,228
$20,000 under $50,000	5,696	5,696	181,413	171,567	14,661	156,906	25,930	734	1,945	515	—	—	25,196	27,899
$50,000 under $100,000	502	502	38,391	35,422	- 889	36,311	10,071	175	*226	*149	—	—	9,896	10,022
$100,000 under $500,000	**113	**133	**55,898	**19,318	**6,448	**12,870	**7,806	**133	**82	**98	**7	**35	**7,673	**7,871
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*779	*779	*17,170	*- 2,832	*- 11,577	8,745	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: Mail order houses														
Returns with and without adjusted gross income, total	**16,170**	**16,191**	**435,687**	**412,963**	**59,782**	**353,181**	**73,260**	**2,413**	**2,762**	**1,081**	*182	*130	**70,848**	**77,081**
Returns with adjusted gross income, total	16,036	16,036	421,816	419,923	64,625	355,298	73,260	2,413	2,762	1,081	*182	*130	70,848	76,992
Under $5,000	*1,484	*1,484	*8,474	*5,165	*1,520	3,645	—	—	—	—	—	—	—	*130
$5,000 under $10,000	*2,041	*2,041	*20,200	*14,953	*4,404	10,549	*872	*67	*372	*63	—	—	$805	*1,201
$10,000 under $20,000	4,336	4,336	71,357	67,510	9,463	58,047	5,308	*41	*27	*2	—	—	5,267	6,273
$20,000 under $50,000	6,954	6,954	222,280	228,528	40,051	188,477	35,323	916	2,256	513	**182	**130	34,406	38,207
$50,000 under $100,000	1,075	1,075	18,817	67,286	731	66,555	15,906	141	*3	*22	—	—	15,765	16,458
$100,000 under $500,000	**143	**143	**80,024	**29,716	**8,431	**21,285	**12,409	**1,160	100	402	**	**	10,704	10,813
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**4	**79	—	—	**3,900	**3,910
$1,000,000 or more	*3	*3	*664	*6,765	*24	6,741	*3,443	*87	**	**	—	—	**	**
Returns with no adjusted gross income	*134	*155	*13,872	*- 6,960	*- 4,843	- 2,117	—	—	—	—	—	—	—	*89
Retail trade: Miscellaneous retail stores: Merchandising machine operators														
Returns with and without adjusted gross income, total	**19,794**	**20,242**	**707,571**	**410,496**	**39,917**	**370,579**	**57,468**	**7,890**	**5,589**	**7,186**	*131	*271	**49,578**	**56,651**
Returns with adjusted gross income, total	19,701	20,149	704,279	411,749	40,624	371,125	57,468	7,890	5,589	7,186	*131	*271	49,578	56,605
Under $5,000	1,368	1,368	29,241	3,605	1,466	2,139	*31	—	—	—	—	—	*31	*174
$5,000 under $10,000	3,441	3,441	120,241	27,641	642	26,999	*527	*11	*20	*11	—	—	*516	*1,164
$10,000 under $20,000	6,981	7,122	146,648	105,743	16,070	89,673	9,045	2,106	2,595	1,915	—	—	6,939	9,329
$20,000 under $50,000	6,906	7,213	262,136	198,588	7,845	190,743	28,211	2,372	2,138	2,124	*10	*13	25,840	28,053
$50,000 under $100,000	870	870	113,724	54,908	9,837	45,071	12,330	2,244	727	1,979	*121	*258	10,086	11,557
$100,000 under $500,000	**135	**135	**32,288	**21,264	**4,764	**16,500	**7,324	**1,158	**109	**1,157	—	—	**6,166	**6,327
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*93	*93	*3,292	*- 1,253	*- 707	- 546	—	—	—	—	—	—	—	*47
Retail trade: Miscellaneous retail stores: Direct selling organizations														
Returns with and without adjusted gross income, total	**590,430**	**599,008**	**3,625,387**	**11,221,073**	**107,180**	**11,113,893**	**1,384,093**	**49,012**	**61,422**	**31,645**	**1,356**	**537**	**1,335,080**	**1,411,323**
Returns with adjusted gross income, total	581,678	590,256	3,519,116	11,305,892	124,350	11,181,542	1,384,093	49,012	61,422	31,645	1,356	537	1,335,080	1,409,813
Under $5,000	49,866	50,783	289,144	148,222	28,371	119,851	931	*56	*517	*35	—	—	875	4,946
$5,000 under $10,000	74,593	76,233	501,605	585,847	14,810	571,037	27,241	2,050	4,086	628	—	—	25,191	35,553
$10,000 under $20,000	205,453	208,229	1,385,663	3,139,045	17,058	3,121,987	278,393	14,526	23,660	9,664	*840	*75	263,867	289,923
$20,000 under $50,000	242,651	245,823	1,237,792	6,789,307	47,040	6,742,267	918,881	27,522	30,270	17,296	*278	*91	891,359	920,353
$50,000 under $100,000	8,086	8,159	82,573	501,744	15,443	486,301	112,943	3,431	2,456	2,744	*187	*280	109,511	113,745
$100,000 under $500,000	1,026	1,026	16,995	139,962	1,108	138,854	44,852	1,420	**433	**1,278	*51	*92	43,431	44,448
$500,000 under $1,000,000	*3	*3	*5,343	*1,766	*520	1,246	*852	*7	**	**	—	—	*845	*847
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	8,752	8,752	106,271	- 84,819	- 17,171	- 67,648	—	—	—	—	—	—	—	1,510
Retail trade: Miscellaneous retail stores: Fuel and ice dealers, except fuel oil dealers and bottled gas dealers														
Returns with and without adjusted gross income, total	**7,063**	**7,063**	**194,691**	**104,559**	**14,154**	**90,405**	**15,374**	**724**	**914**	**652**	—	—	**14,650**	**16,936**
Returns with adjusted gross income, total	6,466	6,466	185,078	109,602	18,848	90,754	15,374	724	914	652	—	—	14,650	16,934
Under $5,000	*1,265	*1,265	*33,132	*4,538	*762	3,776	—	—	—	—	—	—	—	*225
$5,000 under $10,000	*1,383	*1,383	*10,323	*10,502	*4,545	5,957	*487	*47	*55	*47	—	—	*439	*922
$10,000 under $20,000	1,613	1,613	9,259	21,386	258	21,128	1,982	*22	*71	*20	—	—	*1,960	*2,479
$20,000 under $50,000	2,027	2,027	84,206	57,560	8,406	49,154	8,560	314	*672	*252	—	—	8,245	9,031
$50,000 under $100,000	*148	*148	*40,801	*9,959	*4,860	5,099	*2,256	*182	*87	*175	—	—	*2,074	*2,317
$100,000 under $500,000	**30	**30	**7,355	**5,658	**16	**5,642	**2,089	**159	**29	**158	—	—	**1,931	**1,959
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*597	*597	*9,613	*- 5,043	*- 4,693	- 350	—	—	—	—	—	—	—	*2

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

{All figures are estimates based on samples—money amounts are in thousands of dollars}

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: Fuel oil dealers														
Returns with and without adjusted gross income, total	**3,294**	**3,294**	**843,962**	**76,566**	**41,999**	**34,567**	**13,704**	**1,249**	**1,328**	**1,213**	***14**	***8**	**12,455**	**15,561**
Returns with adjusted gross income, total	3,245	3,245	811,252	78,389	42,481	35,908	13,704	1,249	1,328	1,213	*14	*8	12,455	15,545
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*442	*442	*30,962	*3,684	*9	3,675	*188	*3	*9	*3	—	—	*184	*184
$10,000 under $20,000	1,256	1,256	220,593	18,898	10,113	8,785	1,891	313	*546	*292	—	—	1,578	2,484
$20,000 under $50,000	1,329	1,329	380,868	37,749	24,491	13,258	5,718	406	597	396	**14	**8	5,312	7,089
$50,000 under $100,000	173	173	136,260	12,010	5,995	6,015	3,484	162	132	158	**	**	3,322	3,662
$100,000 under $500,000	*45	*45	*42,570	*6,048	*1,873	4,175	*2,424	*364	*44	*363	**	**	*2,059	*2,126
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*49	*49	*32,710	*- 1,823	*- 482	- 1,341	—	—	—	—	--	—	—	*16
Retail trade: Miscellaneous retail stores: Liquified petroleum gas (bottled) dealers														
Returns with and without adjusted gross income, total	**1,211**	**1,212**	**119,556**	**21,085**	**10,713**	**10,372**	**4,804**	**334**	**106**	**325**	***2**	***9**	**4,470**	**4,975**
Returns with adjusted gross income, total	1,175	1,176	95,700	22,194	10,785	11,409	4,804	334	106	325	**2	**9	4,470	4,969
Under $5,000	*537	*537	*21,349	*839	*787	52	—	—	—	—	—	—	—	*68
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*22	*22	*12,769	*404	*555	- 151	*37	*15	*22	*15	—	—	*22	*61
$20,000 under $50,000	*543	*543	*27,759	*12,411	*6,126	6,285	*1,600	*30	*11	*30	—	—	*1,570	*1,856
$50,000 under $100,000	*23	*23	*10,060	*1,937	*919	1,018	*632	*89	*23	*80	**	**	*543	*606
$100,000 under $500,000	*50	*51	*23,764	*6,603	*2,397	4,206	*2,533	*199	*50	*199	—	—	*2,334	*2,379
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*36	*36	*23,856	*- 1,109	*- 72	- 1,037	—	—	—	—	—	—	—	*6
Retail trade: Miscellaneous retail stores: Florists														
Returns with and without adjusted gross income, total	**33,180**	**33,344**	**1,464,117**	**509,104**	**65,978**	**443,126**	**64,101**	**5,684**	**6,381**	**4,329**	***1,120**	***1,053**	**58,416**	**72,827**
Returns with adjusted gross income, total	31,354	31,518	1,424,178	516,982	78,962	436,020	64,101	5,684	6,381	4,329	*1,120	*1,053	58,416	72,732
Under $5,000	5,313	5,313	203,885	15,188	5,278	9,910	*45	—	—	—	—	—	*45	*1,128
$5,000 under $10,000	5,426	5,426	222,179	40,689	420	40,269	897	*225	*1,081	*205	—	—	672	1,978
$10,000 under $20,000	12,562	12,562	579,167	184,575	42,454	142,121	16,591	1,535	3,025	729	*970	*709	15,056	20,593
$20,000 under $50,000	7,246	7,410	366,608	213,958	23,151	190,807	30,196	1,976	1,846	1,774	*20	*50	28,221	32,515
$50,000 under $100,000	655	655	46,811	42,430	7,221	35,209	9,620	*1,844	*342	*1,523	*130	*293	7,776	9,614
$100,000 under $500,000	**152	**152	**5,528	**20,142	**438	**19,704	**6,751	**105	**87	**99	—	—	**6,647	**6,905
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,826	1,826	39,939	- 7,879	- 12,985	5,106	—	—	—	—	—	—	—	*95
Retail trade: Miscellaneous retail stores: Cigar stores and stands														
Returns with and without adjusted gross income, total	**4,270**	**4,270**	**470,991**	**71,983**	**2,090**	**69,893**	**9,702**	**1,231**	**1,931**	**1,176**	***103**	***40**	**8,471**	**9,942**
Returns with adjusted gross income, total	4,114	4,114	386,732	78,938	7,259	71,679	9,702	1,231	1,931	1,176	*103	*40	8,471	9,941
Under $5,000	*45	*45	*1,575	*192	*- 449	641	—	—	—	—	—	—	—	—
$5,000 under $10,000	*1,595	*1,595	*120,709	*12,911	*2,149	10,762	*216	*133	*728	*130	—	—	*83	*685
$10,000 under $20,000	*436	*436	*67,369	*8,305	*427	7,878	*736	*329	*404	*329	—	—	*407	*616
$20,000 under $50,000	1,964	1,964	195,039	51,776	5,009	46,767	6,996	*713	*726	*696	*30	*17	6,283	6,823
$50,000 under $100,000	**74	**74	**2,040	**5,753	**123	**5,630	**1,754	**56	**73	**21	**73	**23	**1,698	**1,818
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*156	*156	*84,259	*- 6,955	*- 5,169	- 1,786	—	—	—	—	—	—	—	*

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Retail trade: Miscellaneous retail stores: News dealers and newsstands														
Returns with and without adjusted gross income, total	**6,708**	**7,143**	**497,075**	**101,351**	**37,176**	**64,175**	**13,193**	**252**	***1,446**	***193**	***314**	***45**	**12,941**	**16,003**
Returns with adjusted gross income, total	6,273	6,273	493,700	101,576	37,401	64,175	13,193	252	*1,446	*193	*314	*45	12,941	16,003
Under $5,000	*667	*667	*20,617	*1,511	*384	1,127	*2	—	—	—	—	—	*2	*55
$5,000 under $10,000	*2,228	*2,228	*89,794	*15,286	*5,950	9,336	*848	—	—	—	—	—	*848	*1,388
$10,000 under $20,000	*1,487	*1,487	*77,618	*22,084	*10,002	12,082	*1,619	*112	*398	*63	*314	*45	*1,506	*2,354
$20,000 under $50,000	1,801	1,801	282,213	57,141	17,046	40,095	9,193	*124	*1,033	*115	—	—	9,068	10,532
$50,000 under $100,000	*90	*90	*23,459	*5,553	*4,019	1,534	*1,532	*15	*15	*15	—	—	*1,517	*1,673
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*435	*870	*3,374	*- 225	*- 225	—	—	—	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Other miscellaneous retail stores														
Returns with and without adjusted gross income, total	**62,329**	**62,372**	**2,749,891**	**1,331,747**	**196,337**	**1,135,410**	**218,398**	**10,830**	**12,464**	**8,462**	**501**	**823**	**207,569**	**230,256**
Returns with adjusted gross income, total	59,356	59,399	2,593,855	1,370,313	214,224	1,156,089	218,398	10,830	12,464	8,462	501	823	207,569	229,794
Under $5,000	4,866	4,866	293,687	13,595	5,184	8,411	*172	*17	*437	*17	—	—	*155	785
$5,000 under $10,000	9,061	9,061	160,434	71,437	10,003	61,434	2,413	355	1,807	305	—	—	2,058	4,556
$10,000 under $20,000	19,196	19,196	347,180	287,413	44,534	242,879	25,952	1,391	2,287	1,186	*2	*	24,562	29,823
$20,000 under $50,000	22,893	22,894	1,053,888	702,731	113,414	589,317	107,835	3,871	6,247	2,754	*225	*90	103,963	113,286
$50,000 under $100,000	2,546	2,546	412,039	163,307	22,871	140,436	39,188	2,060	1,154	1,597	*177	*279	37,128	39,675
$100,000 under $500,000	779	821	309,555	116,239	16,650	99,589	35,733	2,936	521	2,474	**97	**454	32,797	34,644
$500,000 under $1,000,000	12	12	17,056	8,467	1,782	6,685	3,830	113	**11	**129	**	**	3,717	3,814
$1,000,000 or more	*3	*3	*14	*7,125	*- 213	7,338	*3,275	*87	**	**	**	**	*3,189	*3,210
Returns with no adjusted gross income	2,973	2,973	156,036	- 38,566	- 17,888	- 20,678	—	—	—	—	—	—	—	462
Retail trade not allocable														
Returns with and without adjusted gross income, total	**33,752**	**33,820**	**1,191,888**	**597,485**	**123,200**	**474,285**	**100,148**	**6,353**	**7,235**	**4,747**	***103**	***178**	**93,795**	**108,326**
Returns with adjusted gross income, total	32,057	32,123	1,142,228	615,219	134,934	480,285	100,148	6,353	7,235	4,747	*103	*178	93,795	108,202
Under $5,000	6,907	6,907	168,308	18,066	6,442	11,624	*188	*11	*132	*11	—	—	*177	857
$5,000 under $10,000	4,613	4,679	173,219	34,473	6,008	28,465	1,043	*115	*434	*111	—	—	928	2,155
$10,000 under $20,000	9,564	9,564	394,095	138,956	40,632	98,324	11,491	634	2,659	488	*12	*1	10,857	15,538
$20,000 under $50,000	9,512	9,512	248,032	294,975	49,787	245,188	46,268	3,321	3,109	2,532	—	—	42,948	49,335
$50,000 under $100,000	1,196	1,196	139,924	80,627	28,895	51,732	22,132	845	712	683	*81	*154	21,286	22,528
$100,000 under $500,000	262	262	18,622	45,546	3,182	42,364	17,584	1,403	**189	**922	**10	**23	16,181	16,332
$500,000 under $1,000,000	**3	**3	**27	**2,575	**- 11	**2,586	**1,442	**25	**	**	—	—	**1,418	**1,458
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	1,695	1,697	49,660	- 17,734	- 11,734	- 6,000	—	—	—	—	—	—	—	*124
Wholesale and retail trade not allocable														
Returns with and without adjusted gross income, total	**153,304**	**154,238**	**5,753,327**	**3,048,744**	**637,818**	**2,410,926**	**473,450**	**32,799**	**32,614**	**26,910**	**1,691**	**2,653**	**440,651**	**507,949**
Returns with adjusted gross income, total	148,192	149,064	5,323,314	3,130,160	674,934	2,455,226	473,450	32,799	32,614	26,910	1,691	2,653	440,651	507,518
Under $5,000	20,680	20,680	317,995	57,195	4,971	52,224	*456	*16	*149	*16	—	—	*440	2,951
$5,000 under $10,000	21,438	21,486	629,080	159,084	30,827	128,257	5,606	878	3,934	650	*69	*32	4,728	9,024
$10,000 under $20,000	40,840	41,639	973,448	608,767	123,099	485,668	53,042	3,790	9,909	3,096	—	—	49,252	62,382
$20,000 under $50,000	58,012	58,033	2,469,452	1,727,993	367,039	1,360,954	250,718	16,869	15,117	12,871	1,409	2,030	233,849	268,910
$50,000 under $100,000	6,162	6,162	574,142	395,151	112,144	283,007	94,121	8,190	2,878	7,361	*181	*505	85,931	93,734
$100,000 under $500,000	1,039	1,043	344,432	161,485	31,919	129,566	59,747	2,899	608	2,760	*32	*85	56,848	60,745
$500,000 under $1,000,000	15	15	11,168	10,316	2,719	7,597	4,775	134	13	133	—	—	4,642	4,783
$1,000,000 or more	*6	*6	*3,595	*10,168	*2,215	7,953	*4,985	*24	*6	*24	—	—	4,962	*4,989
Returns with no adjusted gross income	5,112	5,174	430,014	- 81,416	- 37,116	- 44,300	—	—	—	—	—	—	—	431

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance And Real Estate														
Returns with and without adjusted gross income, total	**1,015,920**	**1,057,726**	**21,156,800**	**26,588,514**	**7,072,331**	**19,516,183**	**4,884,535**	**210,691**	**209,745**	**151,222**	**8,993**	**15,681**	**4,673,844**	**5,293,822**
Returns with adjusted gross income, total	989,710	1,030,664	19,548,835	27,531,644	7,220,965	20,310,679	4,884,435	210,689	209,744	151,220	8,993	15,681	4,673,746	5,275,843
Under $5,000	81,265	82,676	618,072	226,335	62,598	163,737	1,141	*228	*1,446	*195	—	—	912	12,022
$5,000 under $10,000	122,422	127,212	1,417,629	934,328	341,969	592,359	32,546	2,902	9,593	1,367	*169	*12	29,644	63,772
$10,000 under $20,000	241,852	250,385	3,229,767	3,647,055	1,077,278	2,569,777	296,510	21,518	47,148	14,631	*944	*274	274,991	383,720
$20,000 under $50,000	441,365	462,414	8,102,793	13,553,198	3,371,425	10,181,773	1,906,991	83,703	102,621	59,175	4,165	4,237	1,823,289	2,097,012
$50,000 under $100,000	83,213	87,294	3,977,819	5,442,416	1,742,956	3,699,460	1,270,073	53,240	37,366	38,919	2,497	4,870	1,216,832	1,324,376
$100,000 under $500,000	18,908	19,917	1,813,103	3,012,393	561,687	2,450,706	1,045,878	37,727	11,049	28,558	1,120	4,940	1,008,151	1,057,799
$500,000 under $1,000,000	497	545	160,000	331,513	33,647	297,866	148,966	5,491	366	4,107	71	816	143,475	150,921
$1,000,000 or more	188	221	229,652	384,405	29,404	355,001	182,331	5,879	155	4,267	27	532	176,452	186,222
Returns with no adjusted gross income	26,210	27,062	1,607,965	-943,130	-148,634	-794,496	*100	*2	**	**	—	—	*98	17,979
Finance: Total														
Returns with and without adjusted gross income, total	**34,344**	**34,710**	**2,030,305**	**1,258,000**	**333,751**	**924,249**	**324,508**	**18,660**	**7,824**	**15,160**	**218**	**736**	**305,848**	**350,127**
Returns with adjusted gross income, total	32,958	33,305	1,628,068	1,380,678	387,495	993,183	324,506	18,658	7,823	15,158	218	736	305,848	347,477
Under $5,000	1,723	1,724	42,255	4,672	7,428	-2,756	*168	*5	*75	*5	—	—	*163	*492
$5,000 under $10,000	2,788	2,788	50,604	22,742	-1,384	24,126	662	*40	*24	*17	—	—	*623	1,685
$10,000 under $20,000	6,897	7,079	156,268	105,369	20,188	85,181	8,824	630	*1,579	*579	*33	*9	8,194	11,496
$20,000 under $50,000	15,400	15,430	710,956	474,389	177,448	296,941	68,131	4,365	3,268	3,986	*30	*24	63,766	76,866
$50,000 under $100,000	3,946	4,051	266,872	253,698	79,392	174,306	52,504	5,079	1,725	4,163	*44	*374	47,424	57,804
$100,000 under $500,000	2,055	2,081	251,202	358,106	84,290	273,816	118,914	5,341	1,043	4,326	96	134	113,573	121,341
$500,000 under $1,000,000	99	102	39,332	69,793	7,114	62,679	31,414	987	76	728	11	160	30,426	32,256
$1,000,000 or more	50	50	110,580	91,909	13,020	78,889	43,890	2,210	33	1,353	*4	*36	41,680	45,536
Returns with no adjusted gross income	1,386	1,405	402,237	-122,678	-53,744	-68,934	*2	*2	**	**	—	—	—	2,651
Finance: Banking and miscellaneous finance														
Returns with and without adjusted gross income, total	**2,815**	**2,823**	**194,098**	**106,622**	**32,741**	**73,881**	**29,048**	**1,619**	**991**	**1,488**	*3	*40	**27,429**	**30,251**
Returns with adjusted gross income, total	2,782	2,782	162,204	118,031	40,752	77,279	29,048	1,619	991	1,488	*3	*40	27,429	29,620
Under $5,000	*511	*511	*1,022	*680	*680	—	—	—	—	—	—	—	—	*55
$5,000 under $10,000	*48	*48	*24	*276	*13	263	*18	—	—	—	—	—	*18	*18
$10,000 under $20,000	*390	*390	*15,576	*5,825	*8,744	-2,919	*578	*16	*390	*16	—	—	*562	*1,027
$20,000 under $50,000	1,173	1,173	49,269	39,590	10,274	29,316	5,518	*750	*272	*748	—	—	4,768	5,048
$50,000 under $100,000	498	498	56,726	30,529	14,872	15,657	6,838	*609	*253	*586	—	—	*6,229	6,970
$100,000 under $500,000	153	153	39,203	28,664	6,784	21,880	9,806	106	*68	*42	—	—	9,701	10,210
$500,000 under $1,000,000	**9	**9	**384	**12,468	**-614	**13,082	**6,290	**139	**8	**97	**3	**40	**6,152	**6,293
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*33	41	31,894	*-11,409	-8,010	-3,399	—	—	—	—	—	—	—	*631
Finance: Credit agencies other than banks														
Returns with and without adjusted gross income, total	**4,356**	**4,356**	**131,493**	**143,332**	**34,082**	**109,250**	**38,184**	**1,269**	**1,108**	**1,170**	*38	*57	**36,915**	**43,320**
Returns with adjusted gross income, total	4,195	4,195	121,907	165,286	41,140	124,146	38,184	1,269	1,108	1,170	*38	*57	36,915	42,446
Under $5,000	*114	*114	*129	*440	*-28	468	*5	*5	*75	*5	—	—	—	*8
$5,000 under $10,000	*46	*46	*277	*431	*100	331	*27	—	—	—	—	—	*27	*35
$10,000 under $20,000	*1,105	*1,105	*14,819	*16,585	*-3,633	20,218	*1,134	*16	*374	*6	**35	**17	*1,118	*1,370
$20,000 under $50,000	2,250	2,250	70,452	64,650	29,147	35,503	8,524	178	*423	*162	**	**	8,346	11,257
$50,000 under $100,000	478	478	12,902	29,997	8,983	21,014	6,251	*40	*122	*29	**	**	6,211	6,599
$100,000 under $500,000	179	179	15,929	33,179	2,517	30,662	13,240	531	97	518	—	—	12,709	13,084
$500,000 under $1,000,000	16	16	5,391	11,331	3,033	8,298	5,180	81	11	73	**3	**41	5,099	5,635
$1,000,000 or more	*7	*7	*2,007	*8,673	*1,023	7,650	*3,823	*418	*6	*377	**	**	*3,406	*4,458
Returns with no adjusted gross income	161	161	9,586	-21,954	-7,059	-14,895	—	—	—	—	—	—	—	*874

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Finance: Security, commodity brokers, and services: Total														
Returns with and without adjusted gross income, total	**27,173**	**27,531**	**1,704,714**	**1,008,046**	**266,927**	**741,119**	**257,276**	**15,772**	**5,725**	**12,502**	**177**	**639**	**241,504**	**276,556**
Returns with adjusted gross income, total	25,981	26,328	1,343,956	1,097,361	305,603	791,758	257,275	15,770	5,724	12,501	177	639	241,504	275,411
Under $5,000	*1,098	*1,099	*41,104	*3,553	*6,776	- 3,223	*163	*	—	—	—	—	*163	*429
$5,000 under $10,000	2,694	2,694	50,303	22,035	- 1,497	23,532	*617	*40	*24	*17	—	—	*577	1,632
$10,000 under $20,000	5,402	5,584	125,873	82,960	15,077	67,883	7,113	*598	*815	*558	—	—	6,515	9,099
$20,000 under $50,000	11,977	12,007	591,234	370,150	138,027	232,123	54,089	3,437	2,573	3,077	*30	*24	50,652	60,562
$50,000 under $100,000	2,970	3,075	197,243	193,171	55,537	137,634	39,415	4,431	1,350	3,548	*44	*374	34,984	44,235
$100,000 under $500,000	1,723	1,749	196,070	296,263	74,989	221,274	95,868	4,705	878	3,765	*94	*126	91,164	98,048
$500,000 under $1,000,000	75	78	33,635	52,802	4,716	48,086	23,864	778	58	569	**9	**116	23,086	24,259
$1,000,000 or more	42	42	108,493	76,429	11,977	64,452	36,146	1,782	26	967	**	**	34,364	37,147
Returns with no adjusted gross income	1,192	1,203	360,757	- 89,315	- 38,675	- 50,640	*2	*2	**	**	—	—	—	1,146
Finance: Security, commodity brokers, and services: Security brokers and dealers, except underwriting syndicates														
Returns with and without adjusted gross income, total	**15,005**	**15,155**	**774,510**	**529,283**	**169,430**	**359,853**	**123,671**	**7,901**	**3,341**	**5,518**	**135**	**466**	**115,770**	**135,538**
Returns with adjusted gross income, total	14,723	14,873	682,847	566,218	180,528	385,690	123,671	7,901	3,341	5,518	135	466	115,770	134,932
Under $5,000	*933	*934	*28,912	*3,035	*1,556	1,479	*163	*	—	—	—	—	*163	*291
$5,000 under $10,000	*1,047	*1,047	*5,069	*9,249	*- 971	10,220	*321	*18	—	—	—	—	*303	*940
$10,000 under $20,000	3,059	3,059	74,265	44,595	1,572	43,023	2,598	*19	*27	*19	—	—	2,579	3,668
$20,000 under $50,000	7,018	7,048	310,957	217,735	99,861	117,874	33,859	2,123	2,065	1,862	*30	*24	31,736	37,937
$50,000 under $100,000	1,827	1,920	123,158	116,975	41,014	75,961	23,460	2,469	760	1,787	*31	*285	20,991	26,119
$100,000 under $500,000	793	817	101,957	129,932	35,571	94,361	42,378	2,244	462	1,609	**74	**158	40,134	43,297
$500,000 under $1,000,000	31	33	27,258	21,695	3,118	18,577	9,812	241	20	184	**	**	9,571	10,070
$1,000,000 or more	15	15	11,270	23,003	- 1,193	24,196	11,080	787	*7	*57	—	—	10,293	12,610
Returns with no adjusted gross income	282	282	91,664	- 36,936	- 11,098	- 25,838	—	—	—	—	—	—	—	605
Finance: Security, commodity brokers, and services: Commodity contracts brokers, exchanges, and services														
Returns with and without adjusted gross income, total	**12,171**	**12,376**	**930,203**	**480,046**	**97,497**	**382,549**	**134,277**	**7,875**	**2,387**	**6,988**	**42**	**174**	**126,403**	**141,817**
Returns with adjusted gross income, total	11,261	11,455	661,110	532,425	125,075	407,350	134,275	7,873	2,386	6,987	42	174	126,403	141,277
Under $5,000	*165	*165	*12,192	*518	*5,220	- 4,702	—	—	—	—	—	—	—	*139
$5,000 under $10,000	1,647	1,647	*45,234	12,786	- 526	13,312	*296	*22	*24	*17	—	—	*274	*691
$10,000 under $20,000	2,343	2,525	51,607	38,365	13,506	24,859	4,514	*578	*788	*539	—	—	*3,936	5,430
$20,000 under $50,000	4,959	4,959	280,278	152,414	38,166	114,248	20,230	1,314	508	1,214	—	—	18,916	22,625
$50,000 under $100,000	1,143	1,155	74,085	76,196	14,523	61,673	15,954	1,962	590	1,761	*13	*89	13,993	18,116
$100,000 under $500,000	932	932	94,113	166,852	39,418	127,434	53,691	2,463	418	2,159	*22	*2	51,228	55,080
$500,000 under $1,000,000	45	45	6,377	31,867	1,597	30,270	14,524	539	39	387	**7	**82	13,985	14,659
$1,000,000 or more	27	27	97,223	53,426	13,170	40,256	25,066	995	19	910	**	**	24,071	24,537
Returns with no adjusted gross income	910	921	269,094	- 52,379	- 27,578	- 24,801	*2	*2	**	**	—	—	—	541
Insurance agents, brokers, and service														
Returns with and without adjusted gross income, total	**215,205**	**217,533**	**5,800,652**	**5,922,325**	**2,416,684**	**3,505,641**	**1,058,312**	**36,235**	**46,636**	**23,866**	**3,492**	**2,907**	**1,022,077**	**1,155,465**
Returns with adjusted gross income, total	212,819	215,127	5,709,177	5,990,180	2,413,104	3,577,076	1,058,312	36,235	46,636	23,866	3,492	2,907	1,022,077	1,154,273
Under $5,000	10,452	10,452	71,761	29,193	8,714	20,479	*2	—	—	—	—	—	*2	768
$5,000 under $10,000	29,345	29,345	292,760	224,373	69,566	154,807	7,584	753	*1,878	*305	—	—	6,830	15,382
$10,000 under $20,000	55,193	55,276	855,391	829,594	348,115	481,479	60,371	3,205	9,874	2,152	*759	*151	57,166	84,910
$20,000 under $50,000	92,447	94,027	2,502,620	2,835,559	1,073,879	1,761,680	402,898	14,904	22,102	9,601	1,807	1,310	387,994	452,664
$50,000 under $100,000	21,439	21,953	1,510,087	1,397,570	726,193	671,377	341,778	10,580	10,539	6,505	669	702	331,198	355,675
$100,000 under $500,000	3,852	3,977	444,238	586,603	171,529	415,074	207,010	6,073	2,182	4,711	252	712	200,938	206,235
$500,000 under $1,000,000	68	71	18,281	45,268	8,569	36,699	20,210	447	42	373	**5	**31	19,763	20,268
$1,000,000 or more	23	26	14,040	42,020	6,539	35,481	18,458	272	19	220	**	**	18,186	18,371
Returns with no adjusted gross income	2,386	2,406	91,475	- 67,856	3,580	- 71,436	—	—	—	—	—	—	—	1,191

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Total														
Returns with and without adjusted gross income, total	**770,936**	**805,483**	**13,325,842**	**19,585,141**	**4,321,897**	**15,263,244**	**3,542,874**	**157,931**	**157,465**	**113,666**	**5,382**	**12,181**	**3,384,943**	**3,835,017**
Returns with adjusted gross income, total	748,342	782,232	12,211,590	20,356,215	4,420,366	15,935,849	3,542,775	157,929	157,464	113,664	5,382	12,181	3,384,846	3,819,994
Under $5,000	69,139	70,500	504,056	192,562	46,457	146,105	971	*223	*1,371	*190	—	—	748	10,844
$5,000 under $10,000	90,710	95,079	1,074,264	690,574	273,788	416,786	24,400	2,195	7,701	1,046	*169	*12	22,205	46,757
$10,000 under $20,000	179,888	188,030	2,218,109	2,713,959	708,974	2,004,985	227,389	17,702	35,747	11,916	*152	*114	209,686	287,431
$20,000 under $50,000	335,998	352,957	4,889,217	10,317,732	2,120,099	8,197,633	1,444,562	64,864	78,547	45,883	2,328	2,903	1,379,698	1,579,388
$50,000 under $100,000	58,897	61,290	2,200,860	3,856,418	937,371	2,919,047	890,378	38,407	25,761	28,851	1,859	3,824	851,971	926,269
$100,000 under $500,000	13,254	13,859	1,117,664	2,108,468	305,868	1,802,600	733,524	26,991	7,978	19,994	794	4,197	706,533	744,014
$500,000 under $1,000,000	337	372	102,387	221,338	17,964	203,374	99,265	4,087	253	3,030	58	651	95,178	100,556
$1,000,000 or more	119	145	105,033	255,165	9,845	245,320	122,286	3,460	106	2,752	22	478	118,826	124,735
Returns with no adjusted gross income	22,594	23,251	1,114,252	- 771,074	- 98,470	- 672,604	*100	*2	**	**	—	—	*98	15,022
Real estate: Operators and lessors of buildings														
Returns with and without adjusted gross income, total	**23,431**	**25,032**	**1,065,566**	**678,583**	**- 27,991**	**706,574**	**194,730**	**11,003**	**4,411**	**7,565**	**256**	**1,905**	**183,727**	**202,040**
Returns with adjusted gross income, total	21,860	23,429	856,901	783,250	12,201	771,049	194,643	11,003	4,411	7,565	256	1,905	183,639	199,297
Under $5,000	2,939	2,939	58,658	7,694	- 6,598	14,292	—	—	—	—	—	—	—	*257
$5,000 under $10,000	2,383	2,386	115,867	15,218	- 5,945	21,163	*260	—	—	—	—	—	*260	*738
$10,000 under $20,000	5,040	5,118	89,004	69,152	- 2,492	71,644	5,979	442	*424	*379	—	—	5,537	7,023
$20,000 under $50,000	7,849	9,152	205,231	233,413	- 1,595	235,008	30,810	1,743	2,020	1,534	*41	*25	29,068	32,573
$50,000 under $100,000	2,563	2,607	123,029	174,445	8,593	165,852	41,953	1,955	1,221	1,479	*114	*325	39,998	44,302
$100,000 under $500,000	993	1,107	210,019	182,987	16,439	166,548	68,947	5,033	662	2,814	78	1,255	63,914	67,607
$500,000 under $1,000,000	69	83	38,748	46,345	3,609	42,736	21,851	1,186	62	853	17	200	20,666	21,419
$1,000,000 or more	24	37	16,345	53,996	190	53,806	24,843	645	22	505	*6	*100	24,198	25,377
Returns with no adjusted gross income	1,571	1,603	208,665	- 104,666	- 40,191	- 64,475	*87	—	—	—	—	—	*87	2,743
Real estate: Lessors, other than buildings														
Returns with and without adjusted gross income, total	**53,194**	**53,283**	**226,656**	**1,610,857**	**- 23,290**	**1,634,147**	**383,795**	**20,053**	**12,083**	**17,949**	**183**	**556**	**363,742**	**381,367**
Returns with adjusted gross income, total	50,676	50,764	203,395	1,654,696	- 11,011	1,665,707	383,793	20,051	12,082	17,947	183	556	363,742	381,073
Under $5,000	7,963	7,963	10,746	23,933	- 12,443	36,376	—	—	—	—	—	—	—	*109
$5,000 under $10,000	*6,387	*6,387	*15,870	*45,751	*4,214	41,537	*1,021	*59	*426	*5	—	—	*962	*962
$10,000 under $20,000	7,992	7,992	34,018	113,733	- 13,451	127,184	12,739	832	1,589	504	—	—	11,907	13,144
$20,000 under $50,000	21,150	21,226	70,056	673,413	12,022	661,391	105,351	9,104	6,253	8,681	—	—	96,247	102,739
$50,000 under $100,000	5,176	5,176	51,809	355,068	3,218	351,850	89,016	4,229	2,515	4,017	*26	*	84,787	87,616
$100,000 under $500,000	1,890	1,896	19,045	310,648	- 2,420	313,068	109,886	4,451	1,213	3,550	147	481	105,436	109,747
$500,000 under $1,000,000	86	90	1,385	55,418	- 1,421	56,839	26,288	521	58	447	*7	*53	25,767	26,732
$1,000,000 or more	32	34	465	76,732	- 729	77,461	39,492	856	28	744	*3	*22	38,636	40,024
Returns with no adjusted gross income	2,518	2,519	23,261	- 43,839	- 12,278	- 31,561	*2	*2	**	**	—	—	—	294
Real estate: Real estate agents, brokers, and managers														
Returns with and without adjusted gross income, total	**674,822**	**702,275**	**10,799,435**	**16,627,933**	**4,186,304**	**12,441,629**	**2,785,341**	**119,506**	**134,319**	**82,723**	**4,301**	**8,828**	**2,665,836**	**3,060,863**
Returns with adjusted gross income, total	657,434	684,516	10,199,445	17,154,106	4,206,614	12,947,492	2,785,331	119,506	134,319	82,723	4,301	8,828	2,665,825	3,050,331
Under $5,000	56,791	58,107	385,397	157,904	63,196	94,708	970	*223	*1,362	*190	—	—	747	10,204
$5,000 under $10,000	79,919	83,968	897,632	614,422	267,086	347,336	22,273	1,926	6,901	1,029	*169	*12	20,346	43,833
$10,000 under $20,000	163,517	169,759	1,953,388	2,469,790	712,517	1,757,273	204,006	16,273	32,394	10,785	*152	*114	187,733	260,988
$20,000 under $50,000	299,536	312,963	4,328,549	9,159,720	2,018,591	7,141,129	1,271,886	52,146	67,420	34,501	1,879	2,553	1,219,740	1,402,172
$50,000 under $100,000	48,135	49,856	1,813,000	3,126,569	867,446	2,259,123	711,524	29,395	20,569	20,811	1,560	3,455	682,129	745,772
$100,000 under $500,000	9,335	9,650	708,283	1,435,735	257,469	1,178,266	489,488	15,682	5,516	12,428	504	2,157	473,806	500,428
$500,000 under $1,000,000	152	160	46,058	99,302	12,854	86,448	43,627	2,006	112	1,529	27	221	41,621	44,286
$1,000,000 or more	49	53	67,137	90,665	7,453	83,212	41,558	1,855	45	1,451	10	316	39,703	42,648
Returns with no adjusted gross income	17,388	17,759	599,990	- 526,173	- 20,310	- 505,863	*10	—	—	—	—	—	*10	10,531

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Title abstract companies														
Returns with and without adjusted gross income, total	**2,151**	**2,151**	**45,277**	**60,649**	**25,760**	**34,889**	**11,104**	**373**	**916**	**298**	***12**	***10**	**10,731**	**12,399**
Returns with adjusted gross income, total	2,151	2,151	45,277	60,649	25,760	34,889	11,104	373	916	298	*12	*10	10,731	12,399
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*418	*418	*1,944	*2,159	*1,944	215	*160	—	—	—	—	—	*160	*322
$10,000 under $20,000	*574	*574	*11,460	*9,912	*7,774	2,138	*867	*99	*574	*99	—	—	*768	*1,398
$20,000 under $50,000	*975	*975	*21,680	*32,870	*10,938	21,932	*5,224	*167	*229	*108	—	—	*5,057	*5,736
$50,000 under $100,000	*135	*135	*2,831	*8,654	*1,852	6,802	*2,223	*22	*66	*22	—	—	*2,201	*2,306
$100,000 under $500,000	*49	*49	*7,362	*7,054	*3,253	3,801	*2,630	*85	*47	*70	*12	*10	*2,545	*2,638
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Subdividers and developers, except cemeteries														
Returns with and without adjusted gross income, total	**9,948**	**10,088**	**864,377**	**306,662**	**37,718**	**268,944**	**114,228**	**5,698**	**3,756**	**4,176**	**483**	**927**	**108,530**	**121,455**
Returns with adjusted gross income, total	9,175	9,282	586,467	444,217	57,626	386,591	114,228	5,698	3,756	4,176	483	927	108,530	119,782
Under $5,000	*513	*513	*37,316	*1,874	*11	1,863	*1	*(1)	*9	*(1)	—	—	*1	*39
$5,000 under $10,000	*1,754	*1,754	*40,104	*14,076	*6,941	7,135	*687	*210	*374	*13	—	—	*477	*1,082
$10,000 under $20,000	1,075	1,084	60,328	14,862	-6,442	21,304	*689	*4	*20	*4	—	—	*685	1,066
$20,000 under $50,000	3,588	3,588	133,574	126,348	10,452	115,896	17,788	1,301	2,019	895	**410	**327	16,487	20,142
$50,000 under $100,000	1,463	1,531	125,888	101,759	20,305	81,454	25,749	1,709	842	1,538	**	**	24,041	26,107
$100,000 under $500,000	731	758	153,406	130,718	21,316	109,402	45,515	1,701	450	1,315	*59	*294	43,814	46,805
$500,000 under $1,000,000	35	35	14,918	23,020	1,972	21,048	8,687	565	28	299	10	261	8,121	9,241
$1,000,000 or more	16	19	20,934	31,561	3,070	28,491	15,111	207	14	112	*4	*46	14,904	15,301
Returns with no adjusted gross income	773	806	277,910	-137,556	-19,907	-117,649	—	—	—	—	—	—	—	1,673
Real estate: Cemetery subdividers and developers														
Returns with and without adjusted gross income, total	**575**	**575**	**8,843**	**18,300**	**-296**	**18,596**	***4,212**	***18**	***15**	***13**	******	******	***4,194**	**4,355**
Returns with adjusted gross income, total	574	574	8,841	18,745	-292	19,037	*4,212	**18	*15	*13	**	**	*4,194	**4,353
Under $5,000	**161	**161	**296	**2,127	**-3,367	**5,494	—	**	**	**	—	—	—	**48
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	**	**	**	**	**	**	—	—	—	—	—	—	—	**
$20,000 under $50,000	**377	**377	**3,289	**8,760	**1,267	**7,493	**1,100	**	—	—	—	—	**1,095	**1,184
$50,000 under $100,000	**	**	**	**	**	**	**	**5	**15	**11	**	**	**	**
$100,000 under $500,000	**36	**36	**5,256	**7,857	**1,808	**6,049	**3,112	**13	**	**	**	**	**3,099	**3,122
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	**	**	**	**	**	**	**	—	—	—	—	—	**	**
Real estate: Combined real estate, insurance, loans, law offices														
Returns with and without adjusted gross income, total	**11,905**	**12,079**	**315,688**	**390,602**	**123,690**	**266,912**	**83,596**	**2,696**	**3,530**	**2,034**	***158**	***43**	**80,900**	**88,942**
Returns with adjusted gross income, total	11,343	11,516	311,264	405,102	129,469	275,633	83,596	2,696	3,530	2,034	*158	*43	80,900	88,907
Under $5,000	*976	*976	*11,850	*1,194	*2,470	-1,276	—	—	—	—	—	—	—	*201
$5,000 under $10,000	*166	*166	*2,847	*1,361	*-452	1,813	—	—	—	—	—	—	—	*7
$10,000 under $20,000	3,171	3,344	69,704	54,579	14,257	40,322	4,492	340	*1,037	*310	—	—	4,152	5,393
$20,000 under $50,000	4,677	4,677	126,869	151,320	68,405	82,915	22,284	600	1,334	314	—	—	21,684	25,859
$50,000 under $100,000	1,984	1,984	84,272	131,354	35,976	95,378	30,905	1,449	993	1,322	**158	**43	29,456	31,428
$100,000 under $500,000	364	364	14,442	56,932	7,928	49,004	21,351	**307	**166	**87	**	**	21,046	21,350
$500,000 under $1,000,000	**5	**5	**1,280	**8,363	**887	**7,476	**4,564	**	**	**	—	—	**4,563	**4,670
$1,000,000 or more	**	**	**	**	**	**	**	*	—	—	—	—	**	**
Returns with no adjusted gross income	562	563	4,424	-14,500	-5,779	-8,721	—	—	—	—	—	—	—	*35

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services														
Returns with and without adjusted gross income, total	**3,520,319**	**3,654,001**	**83,289,968**	**85,237,526**	**25,531,243**	**59,706,283**	**15,563,049**	**717,434**	**806,332**	**505,058**	**41,625**	**64,471**	**14,845,615**	**16,610,334**
Returns with adjusted gross income, total	3,448,087	3,577,909	80,591,462	86,520,561	25,988,189	60,532,372	15,562,768	717,377	806,042	505,002	41,625	64,471	14,845,391	16,588,683
Under $5,000	388,055	392,742	3,699,332	1,121,093	431,994	689,099	8,993	1,252	10,718	1,079	*272	*50	7,740	62,473
$5,000 under $10,000	506,559	519,624	7,162,771	3,745,089	1,382,363	2,362,726	147,204	16,811	71,072	12,565	*1,605	*440	130,393	271,805
$10,000 under $20,000	941,528	979,830	14,627,399	14,165,764	3,464,052	10,701,712	1,287,801	93,006	214,128	65,911	8,602	6,513	1,194,794	1,548,675
$20,000 under $50,000	1,299,208	1,353,236	30,599,758	39,648,520	10,082,683	29,565,837	5,949,837	278,245	357,511	188,154	20,637	27,952	5,671,591	6,409,190
$50,000 under $100,000	253,345	268,490	16,447,665	16,875,425	7,157,584	9,717,841	4,114,580	161,055	115,974	118,836	7,250	13,201	3,953,525	4,238,667
$100,000 under $500,000	57,582	61,926	7,065,522	8,922,964	3,059,424	5,863,540	3,132,419	129,488	35,299	95,441	3,059	12,969	3,002,931	3,135,409
$500,000 under $1,000,000	1,293	1,452	459,231	872,095	169,466	702,629	381,868	18,830	950	10,810	139	2,123	363,038	379,149
$1,000,000 or more	517	609	529,784	1,169,612	240,622	928,990	540,068	18,689	390	12,207	61	1,224	521,378	543,314
Returns with no adjusted gross income	72,232	76,092	2,698,506	- 1,283,035	- 456,946	- 826,089	*281	*57	*290	*55	—	—	*224	21,651
Hotels and other lodging places: Total														
Returns with and without adjusted gross income, total	**66,806**	**69,170**	**2,895,113**	**1,199,513**	**87,041**	**1,112,472**	**245,732**	**24,873**	**18,025**	**19,842**	**1,096**	**2,245**	**220,859**	**261,509**
Returns with adjusted gross income, total	59,970	62,127	2,403,548	1,305,462	158,554	1,146,908	245,732	24,873	18,025	19,842	1,096	2,245	220,859	259,882
Under $5,000	10,724	10,764	206,913	25,970	- 3,278	29,248	*77	*65	*345	*59	*45	*1	*12	1,055
$5,000 under $10,000	10,007	10,007	197,117	76,840	3,399	73,441	2,527	314	1,037	314	—	—	2,213	4,566
$10,000 under $20,000	19,601	20,169	600,224	289,271	24,077	265,194	24,131	4,511	7,819	4,023	*180	*88	19,620	28,677
$20,000 under $50,000	14,726	15,889	585,212	420,803	52,255	368,548	59,844	6,609	5,948	5,890	*400	*321	53,235	66,184
$50,000 under $100,000	3,733	4,006	438,489	262,085	54,964	207,121	71,713	5,934	1,992	3,556	*348	*940	65,779	72,565
$100,000 under $500,000	1,125	1,217	294,826	170,677	18,401	152,276	62,100	5,295	838	4,723	111	474	56,805	62,430
$500,000 under $1,000,000	35	47	27,829	23,764	1,489	22,275	9,343	607	29	345	*8	*242	8,736	9,395
$1,000,000 or more	19	28	52,938	36,052	7,246	28,806	15,998	1,539	17	931	*4	*180	14,459	15,011
Returns with no adjusted gross income	6,836	7,043	491,565	- 105,950	- 71,513	- 34,437	—	—	—	—	—	—	—	1,627
Hotels and other lodging places: Hotels														
Returns with and without adjusted gross income, total	**4,410**	**4,416**	**362,230**	**117,306**	**3,851**	**113,455**	**34,582**	**3,803**	**1,554**	**3,292**	***239**	***449**	**30,779**	**34,694**
Returns with adjusted gross income, total	3,979	3,985	280,219	147,002	19,195	127,807	34,582	3,803	1,554	3,292	*239	*449	30,779	34,117
Under $5,000	*21	*21	*2,058	*20	*- 245	265	—	—	—	—	—	—	—	—
$5,000 under $10,000	*98	*98	*1,803	*657	*448	209	*19	—	—	—	—	—	*19	*67
$10,000 under $20,000	1,667	1,667	34,874	21,747	5,120	16,627	1,390	*230	*835	*230	—	—	*1,160	*1,868
$20,000 under $50,000	1,516	1,516	63,063	44,622	7,798	36,824	6,868	698	*505	*600	*205	*91	6,170	7,448
$50,000 under $100,000	487	487	66,105	36,173	4,235	31,938	9,265	*422	*69	*388	—	—	*8,843	9,180
$100,000 under $500,000	174	174	81,922	25,576	1,135	24,441	9,272	1,450	131	1,382	*30	*64	7,822	8,337
$500,000 under $1,000,000	11	16	15,307	8,444	112	8,332	2,861	331	10	144	**4	**293	2,529	2,789
$1,000,000 or more	*5	*6	*15,086	*9,764	*593	9,171	*4,908	*673	*4	*549	**	**	*4,235	*4,427
Returns with no adjusted gross income	431	431	82,012	- 29,695	- 15,344	- 14,351	—	—	—	—	—	—	—	*577
Hotels and other lodging places: Motels, motors hotels, and tourist courts														
Returns with and without adjusted gross income, total	**33,218**	**34,259**	**1,843,359**	**625,278**	**47,261**	**578,017**	**133,358**	**16,677**	**9,728**	**12,709**	**785**	**1,652**	**116,681**	**142,996**
Returns with adjusted gross income, total	28,757	29,715	1,540,003	689,121	88,848	600,273	133,358	16,677	9,728	12,709	785	1,652	116,681	141,780
Under $5,000	4,621	4,661	150,624	10,390	- 973	11,363	*63	*60	*345	*59	*45	*1	*3	345
$5,000 under $10,000	4,978	4,978	115,234	40,704	- 826	41,530	1,702	*240	*608	*240	—	—	1,462	2,756
$10,000 under $20,000	8,230	8,440	350,130	130,573	13,222	117,351	11,502	3,133	3,456	2,857	*180	*88	8,368	14,904
$20,000 under $50,000	8,108	8,545	386,804	231,471	20,322	211,149	31,548	4,227	3,450	3,784	*195	*230	27,321	35,810
$50,000 under $100,000	2,177	2,359	296,904	150,983	36,300	114,683	41,460	4,523	1,323	2,226	*282	901	36,937	42,567
$100,000 under $500,000	620	697	192,092	95,289	12,918	82,371	35,070	3,470	525	3,009	79	372	31,600	33,695
$500,000 under $1,000,000	11	15	10,498	7,368	1,138	6,230	3,090	187	10	182	**4	**60	2,903	3,262
$1,000,000 or more	12	20	37,716	22,342	6,748	15,594	8,922	836	11	352	**	**	8,086	8,441
Returns with no adjusted gross income	4,461	4,544	303,355	- 63,843	- 41,588	- 22,255	—	—	—	—	—	—	—	1,215

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Hotels and other lodging places: Rooming and boarding houses														
Returns with and without adjusted gross income, total	**9,738**	**9,739**	**107,435**	**93,211**	**16,198**	**77,013**	**11,943**	**372**	**1,374**	**245**	**	**	**11,571**	**13,577**
Returns with adjusted gross income, total	9,573	9,574	103,752	95,608	16,980	78,628	11,943	372	1,374	245	**	**	11,571	13,038
Under $5,000	4,314	4,314	37,887	10,247	5,036	5,211	*4	*4	—	—	—	—	—	456
$5,000 under $10,000	*1,662	*1,662	*5,293	*12,795	*1,484	11,311	*513	—	—	—	—	—	*513	*663
$10,000 under $20,000	2,729	2,729	37,467	35,953	8,565	27,388	2,854	*229	*893	*154	—	—	2,625	3,263
$20,000 under $50,000	*661	*661	*21,196	*16,564	*3,658	12,906	*2,076	*68	**439	**63	**	**	*2,008	*2,213
$50,000 under $100,000	*163	*164	*781	*12,068	*- 1,359	13,427	*3,672	*42	**	**	**	**	*3,631	*3,647
$100,000 under $500,000	*41	*41	*1,045	*6,290	*- 276	6,566	*2,117	*20	*39	*20	—	—	*2,097	*2,097
$500,000 under $1,000,000	*3	*3	*83	*1,691	*- 129	1,820	*706	*9	*3	*8	—	—	*697	*699
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*165	*165	*3,683	*- 2,397	*- 782	- 1,615	—	—	—	—	—	—	—	*539
Hotels and lodging places: Sporting and recreational camps														
Returns with and without adjusted gross income, total	**5,805**	**6,169**	**191,655**	**79,309**	**- 17,542**	**96,851**	**16,550**	**760**	**849**	**578**	***3**	***59**	**15,790**	**17,500**
Returns with adjusted gross income, total	4,496	4,860	150,578	87,862	- 2,812	90,674	16,550	760	849	578	*3	*59	15,790	17,338
Under $5,000	*957	*957	*8,153	*2,980	*- 6,349	9,329	*9	—	—	—	—	—	*9	*9
$5,000 under $10,000	*1,226	*1,226	*44,238	*8,765	*1,261	7,504	*78	*64	*366	*64	—	—	*14	*360
$10,000 under $20,000	*1,141	*1,141	*90,087	*15,760	*3,935	11,825	*1,576	*260	*330	*249	—	—	*1,316	*1,844
$20,000 under $50,000	*902	*1,264	*3,567	*29,422	*- 1,109	30,531	*4,368	*259	*61	*152	—	—	*4,109	*4,269
$50,000 under $100,000	*203	*203	*1,146	*14,201	*- 454	14,655	*4,066	*31	*68	*29	—	—	*4,035	*4,141
$100,000 under $500,000	58	60	2,976	9,728	146	9,582	3,413	74	*18	*72	**3	**59	3,339	3,708
$500,000 under $1,000,000	**9	**9	**411	**7,005	**- 242	**7,247	**3,040	**73	**6	**13	**	**	**2,968	**3,006
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,309	1,309	41,077	- 8,554	- 14,730	6,176	—	—	—	—	—	—	—	*162
Hotels and other lodging places: Trailering parks and camp sites														
Returns with and without adjusted gross income, total	**14,135**	**14,566**	**389,065**	**295,161**	**37,996**	**257,165**	**52,351**	**3,330**	**4,526**	**3,078**	***67**	***72**	**49,021**	**56,847**
Returns with adjusted gross income, total	13,562	13,992	328,616	300,415	36,265	264,150	52,351	3,330	4,526	3,078	*67	*72	49,021	56,635
Under $5,000	*811	*811	*8,191	*2,333	*- 747	3,080	—	—	—	—	—	—	—	*246
$5,000 under $10,000	*2,043	*2,043	*30,549	*13,919	*1,032	12,887	*215	*10	*63	*10	—	—	*204	*719
$10,000 under $20,000	5,834	6,192	87,666	85,239	- 6,766	92,005	6,810	659	2,305	534	—	—	6,151	6,797
$20,000 under $50,000	3,855	3,903	110,582	107,204	21,586	85,618	16,246	1,361	1,496	1,311	—	—	14,885	17,702
$50,000 under $100,000	781	793	73,552	53,907	16,243	37,664	14,749	960	532	925	**67	**71	13,790	14,499
$100,000 under $500,000	234	245	16,791	34,099	4,480	29,619	12,342	295	127	256	**	**	12,047	14,717
$500,000 under $1,000,000	**4	**5	**1,286	**3,715	**438	**3,277	**1,988	**45	**3	**44	**	**	**1,944	**1,954
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	573	574	60,448	- 5,254	1,731	- 6,985	—	—	—	—	—	—	—	*212
Hotels and other lodging places: Organizational hotels and lodging houses, on a membership basis														
Returns with and without adjusted gross income, total	***21**	***21**	***1,369**	***- 67**	***- 723**	**656**	***294**	***9**	***1**	***1**	**	**	***285**	***285**
Returns with adjusted gross income, total	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	**	**	—	—	**	**

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Total														
Returns with and without adjusted gross income, total	**709,452**	**718,527**	**10,000,981**	**11,724,344**	**2,421,731**	**9,302,613**	**1,432,457**	**81,067**	**119,948**	**55,920**	**6,138**	**11,571**	**1,351,390**	**1,592,575**
Returns with adjusted gross income, total	696,638	705,143	9,811,068	11,799,546	2,440,437	9,359,109	1,432,457	81,067	119,948	55,920	6,138	11,571	1,351,390	1,590,758
Under $5,000	98,676	98,992	803,973	280,293	132,787	147,506	1,971	*162	*2,190	*157	—	—	1,809	15,730
$5,000 under $10,000	126,923	128,024	1,536,046	937,448	409,013	528,435	35,611	3,236	14,522	2,486	*414	*152	32,375	72,853
$10,000 under $20,000	236,492	240,501	2,838,886	3,571,873	729,810	2,842,063	303,488	18,047	44,034	11,945	1,648	1,472	285,440	360,871
$20,000 under $50,000	222,251	224,925	3,733,727	6,092,104	964,193	5,127,911	839,385	43,897	52,079	30,219	3,161	6,101	795,487	887,945
$50,000 under $100,000	11,102	11,473	754,010	723,321	175,641	547,680	179,284	11,379	6,258	9,099	761	1,954	167,905	180,473
$100,000 under $500,000	1,167	1,201	138,639	163,859	27,855	136,004	56,597	3,896	844	1,864	**154	**1,892	52,702	55,765
$500,000 under $1,000,000	14	14	3,326	8,907	1,082	7,825	4,460	66	10	62	**	**	4,394	4,432
$1,000,000 or more	13	13	462	21,740	55	21,685	11,661	383	11	89	—	—	11,277	12,690
Returns with no adjusted gross income	12,814	13,384	189,913	- 75,202	- 18,706	- 56,496	—	—	—	—	—	—	—	1,816
Personal services: Coin-operated[a] laundries and dry cleaning														
Returns with and without adjusted gross income, total	**27,871**	**28,522**	**698,348**	**541,894**	**24,261**	**517,633**	**81,149**	**10,848**	**11,794**	**9,196**	***407**	***1,007**	**70,301**	**84,738**
Returns with adjusted gross income, total	25,751	26,402	673,024	558,849	31,263	527,586	81,149	10,848	11,794	9,196	*407	*1,007	70,301	84,249
Under $5,000	1,687	1,687	53,424	6,016	1,243	4,773	*16	*12	*350	*12	—	—	*4	*473
$5,000 under $10,000	5,308	5,308	96,231	41,024	7,256	33,768	1,178	*316	*1,511	*272	—	—	863	1,952
$10,000 under $20,000	8,257	8,257	222,669	123,470	- 1,737	125,207	10,474	1,345	4,084	1,204	—	—	9,129	11,017
$20,000 under $50,000	9,106	9,753	250,930	278,958	21,926	257,032	40,070	5,811	4,832	5,362	*161	*18	34,259	41,432
$50,000 under $100,000	1,256	1,257	43,541	86,547	1,817	84,730	20,201	2,696	928	2,114	*216	*555	17,505	19,524
$100,000 under $500,000	133	136	6,128	18,998	741	18,257	7,458	631	*86	*195	*30	*434	6,827	6,948
$500,000 under $1,000,000	**4	**4	**99	**3,837	**17	**3,820	**1,751	**37	**3	**37	—	—	**1,715	**2,904
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,120	2,120	25,324	- 16,955	- 7,001	- 9,954	—	—	—	—	—	—	—	*489
Personal services: Other laundry, cleaning, and garment services														
Returns with and without adjusted gross income, total	**56,750**	**57,141**	**1,930,747**	**827,664**	**340,495**	**487,169**	**98,646**	**13,864**	**13,781**	**9,553**	**1,641**	**3,366**	**84,781**	**113,763**
Returns with adjusted gross income, total	54,899	55,290	1,871,634	841,760	344,000	497,760	98,646	13,864	13,781	9,553	1,641	3,366	84,781	113,426
Under $5,000	6,443	6,443	82,734	15,575	9,761	5,814	*176	*3	*424	*3	—	—	*173	1,219
$5,000 under $10,000	15,254	15,450	418,108	112,607	55,033	57,574	3,146	*537	*1,572	*400	—	—	2,610	8,311
$10,000 under $20,000	20,281	20,281	569,975	300,485	128,126	172,359	25,345	3,567	6,089	2,321	*577	*946	21,777	33,089
$20,000 under $50,000	11,861	11,903	659,876	335,614	124,288	211,326	48,142	8,091	4,931	5,433	*919	*2,199	40,051	49,054
$50,000 under $100,000	944	1,068	117,436	59,442	23,203	36,239	14,929	1,566	671	1,301	*145	*220	13,364	14,561
$100,000 under $500,000	116	145	23,505	18,036	3,589	14,447	6,908	101	94	95	—	—	6,807	7,192
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,851	1,851	59,113	- 14,096	- 3,504	- 10,592	—	—	—	—	—	—	—	*337
Personal services: Photographic studios, portrait														
Returns with and without adjusted gross income, total	**56,150**	**56,590**	**937,673**	**1,095,976**	**155,602**	**940,374**	**168,224**	**9,402**	**20,684**	**7,251**	***222**	***481**	**158,822**	**175,410**
Returns with adjusted gross income, total	54,868	55,308	921,255	1,103,648	161,153	942,495	168,224	9,402	20,684	7,251	*222	*481	158,822	175,338
Under $5,000	5,827	5,827	107,724	17,563	- 8,673	26,236	*229	*103	*470	*103	—	—	*126	700
$5,000 under $10,000	10,393	10,393	78,627	81,775	25,514	56,261	5,791	744	2,955	743	—	—	5,047	8,551
$10,000 under $20,000	17,150	17,578	170,536	250,303	23,738	226,565	24,515	1,755	5,303	1,028	*31	*18	22,759	26,239
$20,000 under $50,000	19,018	19,030	432,772	562,487	79,371	483,116	84,946	4,702	10,513	3,838	*171	*366	80,245	86,412
$50,000 under $100,000	2,210	2,210	100,881	141,486	34,299	107,187	34,198	1,148	1,189	1,089	—	—	33,050	34,624
$100,000 under $500,000	258	258	30,608	33,908	6,927	26,981	9,651	624	**247	**429	**20	**97	9,027	10,197
$500,000 under $1,000,000	*5	*5	*98	*3,235	*18	3,217	*1,634	*8	**	**	**	**	*1,625	*1,626
$1,000,000 or more	*7	*7	*9	*12,891	*- 41	12,932	*7,260	*316	*7	*22	—	—	*6,943	*6,989
Returns with no adjusted gross income	*1,282	*1,282	*16,418	*- 7,672	*- 5,550	- 2,122	—	—	—	—	—	—	—	*72

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Beauty shops														
Returns with and without adjusted gross income, total	**234,897**	**237,833**	**3,475,334**	**3,740,551**	**903,170**	**2,837,381**	**451,551**	**25,714**	**43,267**	**17,686**	**2,617**	**3,369**	**425,837**	**514,453**
Returns with adjusted gross income, total	229,538	232,189	3,399,413	3,763,326	904,344	2,858,982	451,551	25,714	43,267	17,686	2,617	3,369	425,837	513,942
Under $5,000	37,453	37,453	309,497	107,248	75,395	31,853	682	*13	*462	*8	—	—	669	6,456
$5,000 under $10,000	41,463	41,799	530,935	311,990	166,364	145,626	13,978	849	5,999	656	*39	*30	13,129	28,421
$10,000 under $20,000	70,894	72,647	1,134,095	1,077,107	289,400	787,707	95,238	5,994	16,604	4,054	*999	*490	89,244	118,003
$20,000 under $50,000	77,084	77,556	1,311,407	2,076,021	347,180	1,728,841	290,163	13,891	18,898	9,315	1,282	1,620	276,272	311,684
$50,000 under $100,000	2,353	2,443	94,918	151,795	22,199	129,596	37,151	3,488	1,117	2,892	*229	*519	33,663	36,072
$100,000 under $500,000	288	288	16,140	37,450	3,307	34,143	13,488	1,450	184	734	*68	*710	12,038	12,480
$500,000 under $1,000,000	*3	*3	*2,421	*1,714	*498	1,216	*851	*28	*3	*27	—	—	*823	*825
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	5,359	5,644	75,922	- 22,775	- 1,173	- 21,602	—	—	—	—	—	—	—	511
Personal services: Barber shops														
Returns with and without adjusted gross income, total	**71,932**	**71,932**	**731,117**	**939,768**	**401,514**	**538,254**	**87,982**	**4,755**	**4,735**	**2,854**	***202**	***1,131**	**83,226**	**117,564**
Returns with adjusted gross income, total	71,554	71,554	729,757	941,107	401,548	539,559	87,982	4,755	4,735	2,854	*202	*1,131	83,226	117,553
Under $5,000	10,594	10,594	36,216	34,136	20,960	13,176	*106	—	—	—	—	—	*106	1,933
$5,000 under $10,000	17,804	17,804	135,372	124,704	79,516	45,188	3,616	*207	*997	*147	—	—	3,409	9,780
$10,000 under $20,000	28,461	28,461	274,796	407,584	164,723	242,861	33,371	1,378	2,371	879	—	—	31,993	46,469
$20,000 under $50,000	14,543	14,543	265,679	366,116	135,685	230,431	48,882	3,052	1,296	1,799	**202	**1,131	45,830	57,261
$50,000 under $100,000	**152	**152	**17,695	**8,566	**665	**7,901	**2,006	**119	**71	**29	—	—	**1,889	**2,111
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*378	*378	*1,360	*- 1,339	*- 34	- 1,305	—	—	—	—	—	—	—	*11
Personal services: Shoe repair and hat cleaning shops														
Returns with and without adjusted gross income, total	**11,763**	**11,763**	**278,608**	**129,618**	**78,164**	**51,454**	**12,852**	**278**	***755**	***144**	***10**	***5**	**12,574**	**19,177**
Returns with adjusted gross income, total	11,591	11,591	275,045	132,122	78,843	53,279	12,852	278	*755	*144	*10	*5	12,574	19,172
Under $5,000	3,415	3,415	49,526	9,716	3,879	5,837	*7	—	—	—	—	—	*7	783
$5,000 under $10,000	3,384	3,384	58,795	24,671	18,673	5,998	1,004	*22	*45	*18	—	—	981	2,491
$10,000 under $20,000	2,590	2,590	79,342	38,488	21,568	16,920	3,093	*74	*498	*53	*10	*5	3,019	4,805
$20,000 under $50,000	2,147	2,147	75,398	55,203	30,980	24,223	7,468	*174	*157	*65	—	—	7,294	9,719
$50,000 under $100,000	*55	*55	*11,984	*4,044	*3,742	302	*1,280	*8	*55	*8	—	—	*1,272	*1,374
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*172	*172	*3,563	*- 2,503	*- 679	- 1,824	—	—	—	—	—	—	—	*5
Personal services: Funeral service and crematories														
Returns with and without adjusted gross income, total	**13,105**	**13,107**	**916,508**	**358,008**	**207,837**	**150,171**	**70,251**	**3,158**	**4,227**	**2,659**	***93**	***234**	**67,093**	**79,980**
Returns with adjusted gross income, total	13,102	13,104	915,147	358,041	207,628	150,413	70,251	3,158	4,227	2,659	*93	*234	67,093	79,903
Under $5,000	*733	*733	*44,077	*1,674	*- 8,817	10,491	—	—	—	—	—	—	—	*234
$5,000 under $10,000	*2,614	*2,614	*80,074	*20,933	*13,701	7,232	*590	—	—	—	—	—	*590	*1,691
$10,000 under $20,000	3,539	3,539	114,697	51,797	21,872	29,925	4,792	*207	*351	*35	—	—	4,586	6,559
$20,000 under $50,000	4,301	4,301	354,081	147,336	107,022	40,314	25,283	1,840	2,826	1,768	*20	*15	23,443	30,018
$50,000 under $100,000	1,792	1,792	285,213	118,080	64,550	53,530	32,109	1,059	939	804	*73	*219	31,050	33,803
$100,000 under $500,000	**123	**125	**37,005	**18,221	**9,299	**8,922	**7,476	**52	**111	**51	**	**	**6,344	**6,518
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**1,080	**1,081
Returns with no adjusted gross income	*3	*3	*1,361	*- 34	*209	- 243	—	—	—	—	—	—	—	*77

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Miscellaneous personal services														
Returns with and without adjusted gross income, total	**240,662**	**241,639**	**1,032,646**	**4,161,824**	**310,686**	**3,851,138**	**471,889**	**14,472**	**21,787**	**7,751**	**1,022**	**2,116**	**457,417**	**498,137**
Returns with adjusted gross income, total	238,728	239,705	1,025,793	4,174,034	311,659	3,862,375	471,889	14,472	21,787	7,751	1,022	2,116	457,417	497,749
Under $5,000	32,525	32,840	120,774	88,370	39,038	49,332	754	*30	*484	*30	—	—	724	3,932
$5,000 under $10,000	31,200	31,272	139,905	224,409	42,955	181,454	6,469	565	1,482	253	*375	*122	5,905	11,873
$10,000 under $20,000	87,114	87,148	272,775	1,351,389	82,120	1,269,269	109,177	3,856	9,170	2,411	*31	*12	105,321	118,003
$20,000 under $50,000	85,136	85,692	383,585	2,298,027	117,741	2,180,286	299,033	7,209	9,077	3,507	*407	*839	291,824	306,669
$50,000 under $100,000	2,497	2,497	97,830	165,910	25,454	140,456	40,328	1,819	1,445	1,139	*174	*579	38,509	41,157
$100,000 under $500,000	249	249	9,848	38,899	3,716	35,183	12,581	933	123	350	*35	*563	11,648	12,417
$500,000 under $1,000,000	*4	*4	*791	*2,756	*579	2,177	*1,410	*23	**6	**59	—	—	*1,387	*1,411
$1,000,000 or more	*3	*3	*286	*4,275	*57	4,218	*2,136	*37	**	**	—	—	*2,098	*2,286
Returns with no adjusted gross income	1,934	1,934	6,853	- 12,210	- 973	- 11,237	—	—	—	—	—	—	—	*388
Business services: Total														
Returns with and without adjusted gross income, total	**805,274**	**817,002**	**14,158,263**	**20,336,012**	**4,204,731**	**16,131,281**	**3,808,888**	**199,932**	**175,917**	**145,234**	**8,462**	**14,249**	**3,608,956**	**3,997,826**
Returns with adjusted gross income, total	790,513	801,870	13,626,681	20,737,496	4,294,957	16,442,539	3,808,611	199,875	175,627	145,179	8,462	14,249	3,608,736	3,989,336
Under $5,000	82,614	83,464	640,604	236,863	109,052	127,811	2,736	395	*1,716	*341	—	—	2,341	13,579
$5,000 under $10,000	105,177	106,048	1,330,093	777,125	278,034	499,091	33,134	4,772	17,240	3,619	*966	*228	28,362	57,580
$10,000 under $20,000	209,782	212,699	2,588,134	3,145,464	729,901	2,415,563	293,850	21,059	45,832	14,281	1,809	1,991	272,791	348,504
$20,000 under $50,000	324,119	329,136	5,829,790	9,958,739	2,014,378	7,944,361	1,499,343	71,023	80,002	48,185	3,572	4,901	1,428,320	1,586,162
$50,000 under $100,000	54,088	55,423	1,986,485	3,553,664	730,210	2,823,454	838,995	40,628	22,291	31,698	1,115	2,167	798,367	843,113
$100,000 under $500,000	14,100	14,434	1,054,075	2,384,071	337,693	2,046,378	831,820	49,639	8,079	37,859	919	3,671	782,181	824,707
$500,000 under $1,000,000	459	485	89,649	309,405	35,378	274,027	136,121	6,838	337	4,990	55	865	129,283	136,236
$1,000,000 or more	174	181	105,851	372,165	60,311	311,854	172,612	5,522	130	4,205	26	425	167,090	179,454
Returns with no adjusted gross income	14,761	15,132	531,582	- 401,484	- 90,226	- 311,258	*277	*57	*290	*55	—	—	*220	8,489
Business services: Advertising														
Returns with and without adjusted gross income, total	**33,504**	**33,545**	**1,292,366**	**722,263**	**173,252**	**549,011**	**128,342**	**5,479**	**8,543**	**4,181**	**210**	**375**	**122,863**	**136,990**
Returns with adjusted gross income, total	32,527	32,568	1,212,959	739,741	188,711	551,030	128,342	5,479	8,543	4,181	210	375	122,863	136,906
Under $5,000	2,692	2,692	47,364	10,042	4,156	5,886	*281	—	—	—	—	—	*281	*626
$5,000 under $10,000	6,233	6,233	154,537	47,045	18,343	28,702	1,724	*142	*1,227	*141	—	—	1,582	3,603
$10,000 under $20,000	10,248	10,281	177,856	139,365	14,088	125,277	10,195	1,160	2,912	925	—	—	9,035	11,155
$20,000 under $50,000	10,983	10,983	496,929	320,417	87,119	233,298	46,631	963	3,090	618	*23	*66	45,669	52,395
$50,000 under $100,000	1,901	1,901	241,968	123,585	43,416	80,169	30,455	1,377	1,080	1,108	*139	*186	29,078	30,789
$100,000 under $500,000	448	456	69,558	73,361	18,117	55,244	25,793	1,013	218	859	*45	*111	24,780	25,488
$500,000 under $1,000,000	16	16	11,344	11,870	1,964	9,906	5,365	414	11	401	**3	**12	4,950	5,125
$1,000,000 or more	*6	*6	*13,402	*14,056	*1,511	12,545	*7,899	*410	*5	*130	**	**	*7,490	*7,724
Returns with no adjusted gross income	977	977	79,407	- 17,478	- 15,459	- 2,019	—	—	—	—	—	—	—	*85
Business services: Services to buildings														
Returns with and without adjusted gross income, total	**136,145**	**137,741**	**1,688,596**	**2,031,058**	**559,915**	**1,471,143**	**222,595**	**12,397**	**21,172**	**8,733**	**1,165**	**1,282**	**210,197**	**258,015**
Returns with adjusted gross income, total	135,213	136,809	1,673,692	2,038,966	569,358	1,469,608	222,595	12,397	21,172	8,733	1,165	1,282	210,197	257,714
Under $5,000	23,375	23,375	128,558	72,280	40,150	32,130	607	*6	*96	*6	—	—	602	4,140
$5,000 under $10,000	26,547	27,338	195,255	187,582	74,649	112,933	5,975	794	*2,678	*559	—	—	5,181	12,566
$10,000 under $20,000	47,284	47,845	424,032	702,329	174,480	527,849	62,318	3,966	9,280	3,185	*230	*75	58,353	74,615
$20,000 under $50,000	37,058	37,302	820,977	1,012,079	252,928	759,151	137,501	6,816	8,725	4,351	*912	*1,065	130,685	149,839
$50,000 under $100,000	862	862	66,536	54,235	21,985	32,250	13,550	*344	*340	*316	—	—	13,206	14,242
$100,000 under $500,000	**87	**87	**38,335	**10,462	**5,167	**5,295	**2,643	**471	**53	**317	*23	*142	**2,171	**2,313
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*932	*932	*14,903	*- 7,908	*- 9,444	1,536	—	—	—	—	—	—	—	*301

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Computer and data processing services														
Returns with and without adjusted gross income, total	**22,439**	**22,451**	**417,626**	**685,730**	**184,250**	**501,480**	**134,478**	**7,609**	**7,151**	**6,527**	**66**	**117**	**126,868**	**142,402**
Returns with adjusted gross income, total	22,118	22,128	414,494	693,826	184,386	509,438	134,422	7,554	6,861	6,472	66	117	126,868	141,875
Under $5,000	*1,332	*1,332	*3,767	*5,003	*2,136	2,867	*93	—	—	—	—	—	*93	*371
$5,000 under $10,000	*1,753	*1,753	*41,254	*12,946	*8,151	4,795	*590	*237	*475	*237	—	—	*353	*1,058
$10,000 under $20,000	5,176	5,176	40,419	80,271	25,796	54,475	11,094	*484	*1,560	*360	—	—	10,610	12,821
$20,000 under $50,000	11,487	11,487	222,449	367,900	124,079	243,821	58,485	2,188	3,475	1,481	—	—	56,297	63,770
$50,000 under $100,000	1,882	1,882	76,171	123,074	25,896	97,178	25,356	2,401	1,011	2,290	*20	*24	22,955	25,591
$100,000 under $500,000	458	468	21,543	73,676	- 3,324	77,000	24,863	1,568	312	1,481	*42	*49	23,295	23,997
$500,000 under $1,000,000	21	21	8,210	14,115	1,766	12,349	6,439	522	20	497	**4	**43	5,917	6,281
$1,000,000 or more	*9	*9	*682	*16,842	*- 112	16,954	*7,502	*155	*8	*127	**	**	*7,347	*7,987
Returns with no adjusted gross income	321	323	*3,132	- 8,096	- 138	- 7,958	*55	*55	*290	*55	—	—	—	*527
Business services: Management and public relations														
Returns with and without adjusted gross income, total	**256,459**	**258,435**	**4,100,117**	**8,571,653**	**1,870,746**	**6,700,907**	**1,831,193**	**69,981**	**57,471**	**44,821**	**2,130**	**4,699**	**1,761,212**	**1,910,662**
Returns with adjusted gross income, total	250,635	252,598	3,883,311	8,821,521	1,878,530	6,942,991	1,831,002	69,981	57,471	44,821	2,130	4,699	1,761,021	1,906,988
Under $5,000	12,236	12,236	82,917	35,580	21,341	14,239	515	*155	*794	*124	—	—	359	2,273
$5,000 under $10,000	20,811	20,856	157,460	158,271	37,480	120,791	6,986	667	*1,944	*270	*484	*137	6,319	10,554
$10,000 under $20,000	54,682	54,722	609,781	839,792	211,365	628,427	72,835	4,538	10,401	2,169	*292	*758	68,297	88,566
$20,000 under $50,000	124,615	125,995	1,655,812	4,081,146	797,784	3,283,362	639,231	22,380	29,267	15,721	*248	*71	616,852	675,919
$50,000 under $100,000	30,585	30,999	836,264	2,013,419	482,942	1,530,477	473,066	14,255	11,108	8,931	571	1,099	458,811	483,645
$100,000 under $500,000	7,316	7,390	423,848	1,279,311	246,100	1,033,211	451,896	21,890	3,690	13,536	486	1,821	430,006	453,364
$500,000 under $1,000,000	282	289	43,472	187,643	26,490	161,153	81,311	3,540	190	2,086	31	525	77,771	82,198
$1,000,000 or more	108	111	73,757	226,360	55,028	171,332	105,163	2,555	77	1,984	18	288	102,607	110,469
Returns with no adjusted gross income	5,824	5,837	216,806	- 249,868	- 7,784	- 242,084	*192	*1	—	—	—	—	*191	3,674
Business services: Equipment rental and leasing														
Returns with and without adjusted gross income, total	**38,057**	**38,368**	**1,517,459**	**1,529,279**	**- 1,042**	**1,530,321**	**388,719**	**59,801**	**19,775**	**53,096**	**2,027**	**3,423**	**328,918**	**366,546**
Returns with adjusted gross income, total	37,015	37,325	1,430,492	1,587,063	33,295	1,553,768	388,688	59,800	19,775	53,096	2,027	3,423	328,888	364,848
Under $5,000	2,783	2,783	126,279	8,698	2,982	5,716	*53	—	—	—	—	—	*53	*570
$5,000 under $10,000	4,596	4,596	89,039	33,207	- 4,075	37,282	1,729	*1,222	*3,092	*1,131	*482	*91	*507	1,610
$10,000 under $20,000	6,613	6,613	237,497	101,642	9,679	91,963	8,784	2,297	2,628	2,143	*209	*93	6,486	10,043
$20,000 under $50,000	15,035	15,259	509,846	489,224	21,677	467,547	73,796	16,390	8,643	14,380	*1,094	*1,607	57,405	66,322
$50,000 under $100,000	5,092	5,128	198,117	347,688	5,677	342,011	82,353	14,818	3,251	13,280	*89	*192	67,535	71,763
$100,000 under $500,000	2,779	2,822	254,970	471,660	- 141	471,801	162,002	21,086	2,063	18,853	137	1,092	140,916	153,381
$500,000 under $1,000,000	84	90	11,284	57,492	- 1,361	58,853	26,424	1,906	69	1,642	11	237	24,518	26,037
$1,000,000 or more	33	34	3,460	77,452	- 1,141	78,593	33,548	2,080	29	1,666	*5	*111	31,468	35,122
Returns with no adjusted gross income	1,042	1,043	86,966	- 57,784	- 34,338	- 23,446	*31	*1	—	—	—	—	*30	1,698
Business services: Other business services														
Returns with and without adjusted gross income, total	**323,651**	**326,462**	**5,142,099**	**6,972,377**	**1,417,611**	**5,554,766**	**1,141,967**	**47,688**	**63,265**	**30,634**	**2,898**	**4,542**	**1,094,279**	**1,225,802**
Returns with adjusted gross income, total	317,651	320,442	5,011,733	7,040,787	1,440,674	5,600,113	1,141,967	47,688	63,265	30,634	2,898	4,542	1,094,279	1,223,300
Under $5,000	40,196	41,046	251,718	105,261	38,287	66,974	1,188	*234	*826	*211	—	—	954	5,600
$5,000 under $10,000	45,237	45,272	692,549	338,073	143,487	194,586	16,130	1,709	7,824	1,282	—	—	14,421	28,189
$10,000 under $20,000	87,220	88,062	1,098,549	1,304,314	294,494	1,009,820	130,098	8,642	19,231	5,523	*1,078	*1,065	121,456	153,886
$20,000 under $50,000	127,311	128,110	2,123,776	3,764,002	730,792	3,033,210	553,925	22,942	27,532	12,268	1,295	2,092	530,983	590,025
$50,000 under $100,000	14,450	14,651	569,430	941,484	150,296	791,188	226,818	8,144	5,930	6,464	*296	*666	218,674	230,536
$100,000 under $500,000	3,150	3,212	248,270	501,868	72,801	429,067	174,049	4,802	1,856	3,825	218	620	169,247	175,823
$500,000 under $1,000,000	66	68	12,892	44,380	5,493	38,887	19,335	742	52	612	11	99	18,592	19,102
$1,000,000 or more	21	21	14,550	41,405	5,025	36,380	20,425	473	14	449	—	—	19,952	20,139
Returns with no adjusted gross income	6,000	6,020	130,366	- 68,409	- 23,062	- 45,347	—	—	—	—	—	—	—	2,501

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services: Total														
Returns with and without adjusted gross income, total	**204,201**	**205,092**	**8,813,203**	**3,120,057**	**1,064,700**	**2,055,357**	**403,461**	**42,356**	**57,184**	**33,474**	**3,836**	**6,314**	**361,105**	**468,780**
Returns with adjusted gross income, total	195,193	196,078	8,492,614	3,175,070	1,116,240	2,058,830	403,461	42,356	57,184	33,474	3,836	6,314	361,105	468,420
Under $5,000	29,391	29,391	666,345	83,653	43,766	39,887	384	*125	*1,465	*76	*227	*49	*260	5,396
$5,000 under $10,000	46,627	46,676	1,518,294	343,232	146,544	196,688	8,256	1,945	8,816	1,687	—	—	6,311	21,057
$10,000 under $20,000	63,500	63,900	2,778,206	922,801	372,198	550,603	74,582	8,463	22,482	6,926	*1,029	*923	66,118	103,991
$20,000 under $50,000	51,148	51,533	2,786,206	1,444,082	442,885	1,001,197	209,024	19,720	21,126	14,410	2,129	3,914	189,304	231,673
$50,000 under $100,000	3,737	3,757	607,554	241,771	97,473	144,298	57,942	6,707	2,662	5,743	357	787	51,235	56,807
$100,000 under $500,000	772	794	130,135	121,656	12,118	109,538	44,708	5,271	621	4,524	**94	**641	39,437	41,046
$500,000 under $1,000,000	**18	**27	**5,875	**17,873	**1,225	**16,618	**8,565	**125	**12	**108	**	**	**8,440	**8,448
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	9,008	9,014	320,589	- 55,013	- 51,540	- 3,473	—	—	—	—	—	—	—	359
Automobile repair and services: Automotive rentals, without drivers														
Returns with and without adjusted gross income, total	**12,578**	**12,590**	**380,743**	**383,092**	**9,493**	**373,599**	**74,525**	**12,571**	**4,847**	**11,845**	**143**	**213**	**61,953**	**71,163**
Returns with adjusted gross income, total	12,490	12,501	358,486	387,238	11,729	375,509	74,525	12,571	4,847	11,845	143	213	61,953	71,092
Under $5,000	*802	*802	*13,199	*2,921	*105	2,816	*9	—	—	—	—	—	*9	*203
$5,000 under $10,000	*1,288	*1,288	*42,978	*10,992	*2,668	8,324	*492	*169	*302	*44	—	—	*323	*952
$10,000 under $20,000	1,855	1,855	38,334	28,088	- 1,769	29,857	2,354	*1,209	*1,251	*1,207	—	—	*1,146	2,350
$20,000 under $50,000	6,931	6,931	129,441	193,206	- 1,938	195,144	24,975	5,436	2,171	5,218	—	—	19,539	25,095
$50,000 under $100,000	1,240	1,251	83,831	84,647	7,953	76,694	19,654	2,390	866	2,069	*121	*202	17,264	18,397
$100,000 under $500,000	364	364	48,929	60,068	4,337	55,731	23,896	3,303	249	3,243	*22	*12	20,594	21,014
$500,000 under $1,000,000	**10	**10	**1,773	**7,316	**373	**6,943	**3,143	**65	**8	**64	—	—	**3,078	**3,083
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	88	89	22,257	- 4,146	- 2,236	- 1,910	—	—	—	—	—	—	—	*71
Automobile repair and services: Automobile parking														
Returns with and without adjusted gross income, total	**1,765**	**1,776**	**87,358**	**48,320**	**13,302**	**35,018**	**12,973**	**1,135**	**292**	**1,015**	**28**	**108**	**11,838**	**13,065**
Returns with adjusted gross income, total	1,753	1,762	84,675	52,045	15,564	36,481	12,973	1,135	*292	*1,015	*28	*108	11,838	13,065
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*409	*409	*8,672	*2,989	*2,989	—	*268	—	—	—	—	—	*268	*510
$10,000 under $20,000	*872	*872	*49,838	*15,174	*8,337	6,837	*1,342	*576	*236	*576	—	—	*767	*1,442
$20,000 under $50,000	*409	*409	*21,466	*15,551	*3,429	12,122	*2,981	*6	—	—	—	—	*2,976	*3,245
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	*58	*58	*2,342	*9,401	*415	8,986	*3,594	*502	**56	**439	**28	**107	*3,092	*3,129
$500,000 under $1,000,000	**5	**14	**2,358	**8,929	**394	**8,535	**4,788	**52	**	**	**	**	**4,736	**4,739
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*12	*14	*2,683	*- 3,724	*- 2,262	- 1,462	—	—	—	—	—	—	—	—
Automobile repair and services: Automotive top and body repair shops														
Returns with and without adjusted gross income, total	**44,047**	**44,047**	**1,881,398**	**540,250**	**224,033**	**316,217**	**56,819**	**5,153**	**9,734**	**2,729**	**1,197**	**2,111**	**51,666**	**73,498**
Returns with adjusted gross income, total	41,091	41,091	1,804,340	557,981	245,641	312,340	56,819	5,153	9,734	2,729	*1,197	*2,111	51,666	73,435
Under $5,000	7,224	7,224	187,578	23,119	18,825	4,294	*117	*32	*396	*32	—	—	*85	1,662
$5,000 under $10,000	10,287	10,287	298,017	72,942	24,273	48,669	1,503	167	*1,369	*123	—	—	1,336	3,881
$10,000 under $20,000	15,666	15,666	670,475	220,879	90,685	130,194	16,438	1,459	4,184	1,246	*158	*156	14,979	24,415
$20,000 under $50,000	7,472	7,472	510,289	207,387	89,350	118,037	29,682	3,237	3,404	1,098	*1,039	*1,955	26,445	33,767
$50,000 under $100,000	*390	*390	*125,359	*24,163	*21,150	3,013	*6,258	*222	*332	*194	—	—	*6,036	*6,902
$100,000 under $500,000	**52	**52	**12,622	**9,491	**1,358	**8,133	**2,823	**36	**49	**36	—	—	**2,786	**2,809
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,956	2,956	77,059	- 17,731	- 21,608	3,877	—	—	—	—	—	—	—	*63

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services: General automotive repair shops														
Returns with and without adjusted gross income, total	**106,602**	**106,731**	**4,576,484**	**1,450,084**	**572,128**	**877,956**	**161,837**	**15,255**	**32,222**	**11,843**	**1,335**	**2,297**	**146,581**	**198,684**
Returns with adjusted gross income, total	102,310	102,439	4,453,353	1,464,622	589,030	875,592	161,837	15,255	32,222	11,843	1,335	2,297	146,581	198,529
Under $5,000	16,399	16,399	365,552	43,271	14,828	28,443	*123	*38	*795	*38	—	—	*84	2,511
$5,000 under $10,000	27,945	27,973	908,613	204,800	82,031	122,769	4,523	1,309	6,144	1,221	—	—	3,214	11,843
$10,000 under $20,000	34,698	34,799	1,563,466	511,745	225,516	286,229	42,693	3,861	14,235	3,014	*448	*354	38,833	59,097
$20,000 under $50,000	21,812	21,812	1,293,233	602,435	211,100	391,335	87,739	7,098	10,062	5,628	*707	*985	80,641	98,733
$50,000 under $100,000	1,357	1,357	290,148	88,303	53,053	35,250	22,124	2,347	888	1,848	*158	*478	19,777	22,109
$100,000 under $500,000	**99	**99	**32,341	**14,067	**2,503	**11,564	**4,635	**602	98	94	**22	**480	**4,032	**4,236
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,292	4,292	123,131	- 14,538	- 16,902	2,364	—	—	—	—	—	—	—	*156
Automobile repair and services: Other automotive repair shops														
Returns with and without adjusted gross income, total	**18,262**	**18,262**	**1,197,217**	**279,838**	**172,448**	**107,390**	**35,159**	**2,294**	**4,436**	**1,588**	***414**	***635**	**32,864**	**45,221**
Returns with adjusted gross income, total	17,087	17,087	1,157,713	285,941	177,375	108,566	35,159	2,294	4,436	1,588	*414	*635	32,864	45,217
Under $5,000	2,316	2,316	32,283	5,549	5,451	98	*54	*54	*274	*6	*227	*49	—	*439
$5,000 under $10,000	3,642	3,642	173,069	26,854	20,058	6,796	*840	*153	*467	*153	—	—	*687	2,093
$10,000 under $20,000	5,153	5,153	282,313	67,760	35,154	32,606	4,563	251	*1,119	*243	—	—	4,313	7,661
$20,000 under $50,000	5,726	5,726	637,458	168,131	108,530	59,601	25,547	1,630	2,342	986	*187	*586	23,917	30,782
$50,000 under $100,000	*213	*213	*26,607	*12,530	*6,307	6,223	*2,485	*171	*213	*166	—	—	*2,314	*2,573
$100,000 under $500,000	*37	*37	*5,982	*5,116	*1,874	3,242	*1,668	*34	*21	*34	—	—	*1,634	*1,669
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,175	*1,175	*39,504	*- 6,103	*- 4,926	- 1,177	—	—	—	—	—	—	—	*4
Automobile repair and services: Automotive services, except repair														
Returns with and without adjusted gross income, total	**21,567**	**21,686**	**690,003**	**429,367**	**73,296**	**356,071**	**63,512**	**7,310**	**6,240**	**5,817**	**719**	**950**	**56,202**	**67,925**
Returns with adjusted gross income, total	21,079	21,198	634,048	438,898	76,901	361,997	63,512	7,310	6,240	5,817	719	950	56,202	67,858
Under $5,000	2,650	2,650	67,733	8,792	4,558	4,234	*81	—	—	—	—	—	*81	582
$5,000 under $10,000	3,056	3,077	86,944	24,654	14,524	10,130	630	*147	*534	*147	—	—	484	1,779
$10,000 under $20,000	5,555	5,555	173,781	82,697	14,276	68,421	7,394	1,313	1,726	844	*423	*414	6,081	9,213
$20,000 under $50,000	9,116	9,183	194,319	265,484	32,415	233,069	39,259	3,472	3,465	2,640	*196	*387	35,787	40,641
$50,000 under $100,000	537	546	81,609	32,129	9,009	23,120	7,421	1,576	363	1,465	*78	*107	5,845	6,827
$100,000 under $500,000	**165	**187	**29,663	**25,141	**2,119	**23,022	**8,725	**802	**152	**721	*22	*42	**7,923	**8,815
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	488	488	*55,955	- 9,530	- 3,605	- 5,925	—	—	—	—	—	—	—	*68
Miscellaneous repair services: Total														
Returns with and without adjusted gross income, total	**255,975**	**257,404**	**4,977,842**	**3,942,586**	**964,547**	**2,978,039**	**475,997**	**27,188**	**53,509**	**21,073**	**800**	**949**	**448,808**	**534,394**
Returns with adjusted gross income, total	248,932	250,361	4,790,640	3,972,665	984,038	2,988,627	475,997	27,188	53,509	21,073	800	949	448,808	534,061
Under $5,000	29,736	29,736	405,758	89,241	47,355	41,886	434	*71	*999	*71	—	—	362	4,511
$5,000 under $10,000	61,575	61,575	863,309	449,999	156,364	293,635	13,533	1,428	7,848	820	*13	*8	12,105	27,607
$10,000 under $20,000	85,299	86,385	1,310,096	1,270,414	287,031	983,383	116,369	10,318	21,899	7,741	*123	*73	106,051	135,028
$20,000 under $50,000	69,718	70,061	1,800,601	1,979,767	407,800	1,571,967	293,462	12,881	21,452	10,308	*559	*545	280,581	312,404
$50,000 under $100,000	2,325	2,325	331,904	140,306	66,036	74,270	35,178	1,864	1,105	1,696	*84	*140	33,313	37,789
$100,000 under $500,000	**279	**279	**78,972	**42,938	**19,452	**23,486	**17,021	**626	**206	**436	*21	*183	**16,395	**16,722
$500,000 under 1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	7,043	7,043	187,202	- 30,079	- 19,491	- 10,588	—	—	—	—	—	—	—	333

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Miscellaneous repair services: Radio and TV repair shops														
Returns with and without adjusted gross income, total	**33,491**	**33,491**	**593,767**	**499,983**	**101,009**	**398,974**	**64,557**	**2,195**	**5,856**	**1,644**	—	—	**62,362**	**71,905**
Returns with adjusted gross income, total	31,357	31,357	586,003	507,129	108,731	398,398	64,557	2,195	5,856	1,644	—	—	62,362	71,905
Under $5,000	4,471	4,471	93,722	10,918	5,248	5,670	*68	*2	*92	*2	—	—	*66	582
$5,000 under $10,000	7,166	7,166	107,485	54,002	26,619	27,383	2,076	*77	*641	*77	—	—	1,999	4,135
$10,000 under $20,000	9,124	9,124	127,980	136,832	25,848	110,984	13,676	1,006	2,219	669	—	—	12,669	15,314
$20,000 under $50,000	10,294	10,294	223,792	285,485	43,242	242,243	42,999	1,088	2,753	874	—	—	41,911	45,846
$50,000 under $100,000	*294	*294	*32,769	*17,993	*7,818	10,175	*4,833	*19	*143	*19	—	—	*4,814	*5,110
$100,000 under $500,000	*8	*8	*256	*1,900	*- 44	1,944	*905	*2	*8	*2	—	—	*903	*918
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*2,134	*2,134	*7,764	*- 7,146	*- 7,722	576	—	—	—	—	—	—	—	—
Miscellaneous repair services: Electrical repair shops, except radio and TV														
Returns with and without adjusted gross income, total	**33,735**	**33,735**	**854,345**	**537,571**	**170,928**	**366,643**	**62,161**	**2,930**	**9,167**	**2,156**	***49**	***53**	**59,231**	**73,504**
Returns with adjusted gross income, total	33,111	33,111	802,296	540,464	170,658	369,806	62,161	2,930	9,167	2,156	*49	*53	59,231	73,340
Under $5,000	3,415	3,415	69,493	11,295	7,049	4,246	*47	*16	*434	*16	—	—	*31	*496
$5,000 under $10,000	7,851	7,851	146,783	56,393	30,284	26,109	2,359	*305	*1,656	*255	—	—	2,054	5,064
$10,000 under $20,000	11,371	11,371	209,604	167,704	35,553	132,151	14,223	1,180	3,191	679	*40	*3	13,044	17,023
$20,000 under $50,000	10,196	10,196	332,873	284,826	91,655	193,171	40,068	1,275	3,760	1,104	—	—	38,794	45,036
$50,000 under $100,000	*235	*235	*29,667	*13,454	*4,700	8,754	*3,152	*133	*115	*81	*9	*51	*3,020	*3,389
$100,000 under $500,000	*43	*43	*13,876	*6,792	*1,417	5,375	*2,310	*22	*11	*21	—	—	*2,289	*2,332
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*624	*624	*52,049	*- 2,893	*270	- 3,163	—	—	—	—	—	—	—	*165
Miscellaneous repair services: Reupholstery and furniture repair														
Returns with and without adjusted gross income, total	**37,992**	**37,992**	**539,030**	**525,245**	**102,056**	**423,189**	**57,297**	**3,374**	**6,210**	**2,457**	***152**	***67**	**53,923**	**63,948**
Returns with adjusted gross income, total	35,842	35,842	460,186	530,084	105,600	424,484	57,297	3,374	6,210	2,457	*152	*67	53,923	63,909
Under $5,000	5,053	5,053	45,972	13,941	9,393	4,548	*67	—	—	—	—	—	*67	841
$5,000 under $10,000	7,666	7,666	70,360	56,151	15,256	40,895	1,585	*148	*1,009	*101	—	—	1,437	2,939
$10,000 under $20,000	14,490	14,490	206,237	210,359	47,971	162,388	18,410	1,268	2,879	750	—	—	17,142	21,634
$20,000 under $50,000	8,538	8,538	135,616	242,880	32,704	210,176	35,604	1,953	2,311	1,605	*152	*67	33,651	36,849
$50,000 under $100,000	*84	*84	*1,497	*4,765	*158	4,607	*823	*3	—	—	—	—	*820	*831
$100,000 under $500,000	*11	*11	*504	*1,988	*120	1,868	*807	*2	*11	*1	—	—	*805	*815
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,150	2,150	78,844	*- 4,838	- 3,544	- 1,294	—	—	—	—	—	—	—	*39
Miscellaneous repair services: Other miscellaneous repair shops														
Returns with and without adjusted gross income, total	**151,100**	**152,186**	**2,990,700**	**2,388,329**	**590,553**	**1,797,776**	**292,987**	**18,702**	**32,404**	**14,821**	**599**	**828**	**274,284**	**326,318**
Returns with adjusted gross income, total	148,965	150,051	2,942,155	2,403,531	599,048	1,804,483	292,987	18,702	32,404	14,821	599	828	274,284	326,189
Under $5,000	16,797	16,797	196,571	53,088	25,665	27,423	*251	*53	*473	*53	—	—	*198	2,592
$5,000 under $10,000	38,892	38,892	538,680	283,453	84,205	199,248	7,512	897	4,542	387	*13	*8	6,615	15,469
$10,000 under $20,000	50,314	51,400	766,274	755,519	177,660	577,859	70,061	6,865	13,610	5,643	*83	*71	63,196	81,057
$20,000 under $50,000	41,033	41,033	1,108,320	1,175,119	240,199	934,920	175,796	8,579	12,756	6,729	*407	*478	167,217	185,954
$50,000 under $100,000	1,712	1,712	267,972	104,095	53,360	50,735	26,369	1,709	847	1,596	*75	*89	24,660	28,458
$100,000 under $500,000	**217	**217	**64,337	**32,258	**17,960	**14,298	**12,998	**599	**176	**412	*21	*183	**12,399	**12,658
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,135	2,135	48,545	- 15,202	- 8,495	- 6,707	—	—	—	—	—	—	—	*130

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Motion pictures: Total														
Returns with and without adjusted gross income, total	**9,714**	**10,321**	**477,817**	**260,084**	**20,777**	**239,307**	**55,792**	**7,969**	**4,079**	**5,670**	***89**	***352**	**47,823**	**53,893**
Returns with adjusted gross income, total	9,091	9,698	419,230	269,458	29,638	239,820	55,792	7,969	4,079	5,670	*89	*352	47,823	53,838
Under $5,000	*914	*914	*2,482	*2,484	*- 6,768	9,252	*9	—	—	—	—	—	*9	*443
$5,000 under $10,000	*2,082	*2,312	*33,968	*16,119	*- 2,074	18,193	*569	*127	*804	*127	—	—	*442	*758
$10,000 under $20,000	2,129	2,465	86,236	28,330	- 3,759	32,089	2,489	*282	*921	*277	—	—	2,207	2,540
$20,000 under $50,000	2,735	2,753	140,524	84,785	21,161	63,624	12,722	1,000	1,615	927	*11	*13	11,722	14,206
$50,000 under $100,000	890	890	114,047	64,265	11,608	52,657	15,655	3,755	550	2,323	*68	*309	11,900	12,779
$100,000 under $500,000	319	341	28,484	50,188	3,357	46,831	14,829	1,455	176	1,081	**10	**31	13,375	14,860
$500,000 under $1,000,000	15	16	8,856	10,173	2,850	7,323	4,196	620	*8	*245	—	—	3,576	3,598
$1,000,000 or more	*7	*7	*4,635	*13,113	*3,266	9,847	*5,322	*728	*5	*690	**	**	*4,593	*4,654
Returns with no adjusted gross income	623	623	58,587	- 9,374	- 8,861	- 513	—	—	—	—	—	—	—	*55
Motion pictures: Motion picture production, distribution, and services														
Returns with and without adjusted gross income, total	**7,353**	**7,394**	**287,067**	**211,546**	**4,778**	**206,768**	**46,559**	**6,975**	**2,585**	**4,704**	***78**	***340**	**39,584**	**43,621**
Returns with adjusted gross income, total	6,972	7,013	233,375	218,830	9,184	209,646	46,559	6,975	2,585	4,704	*78	*340	39,584	43,567
Under $5,000	*914	*914	*2,482	*2,484	*- 6,768	9,252	*9	—	—	—	—	—	*9	*443
$5,000 under $10,000	*1,415	*1,415	*12,520	*10,329	*- 2,361	12,690	*418	*85	*574	*85	—	—	*333	*531
$10,000 under $20,000	1,717	1,717	18,833	22,663	- 5,117	27,780	2,047	*98	*570	*96	—	—	*1,949	2,144
$20,000 under $50,000	1,829	1,847	83,901	58,651	8,318	50,333	8,016	*377	*832	*325	—	—	7,639	8,688
$50,000 under $100,000	785	785	75,879	56,271	6,136	50,135	13,536	3,668	445	2,238	*68	*309	9,868	10,442
$100,000 under $500,000	291	313	27,752	46,061	3,610	42,451	13,323	1,399	152	1,026	**10	**31	11,925	13,374
$500,000 under $1,000,000	14	15	7,373	9,257	2,100	7,157	3,889	620	*7	*244	—	—	3,268	3,290
$1,000,000 or more	*7	*7	*4,635	*13,113	*3,266	9,847	*5,322	*728	*5	*690	**	**	*4,593	*4,654
Returns with no adjusted gross income	*381	*381	*53,692	*- 7,284	*- 4,405	- 2,879	—	—	—	—	—	—	—	*54
Motion pictures: Motion picture theaters														
Returns with and without adjusted gross income, total	**2,361**	**2,927**	**190,750**	**48,538**	**15,999**	**32,539**	**9,233**	**994**	**1,494**	**966**	***11**	***13**	**8,239**	**10,272**
Returns with adjusted gross income, total	2,119	2,685	185,855	50,628	20,455	30,173	9,233	994	1,494	966	*11	*13	8,239	10,271
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*667	*897	*21,448	*5,790	*286	5,504	*152	*43	*230	*43	—	—	*109	*227
$10,000 under $20,000	*412	*748	*67,403	*5,667	*1,358	4,309	*442	*184	*351	*180	—	—	*258	*396
$20,000 under $50,000	*906	*906	*56,623	*26,134	*12,843	13,291	*4,707	*623	*783	*603	*11	*13	*4,083	*5,518
$50,000 under $100,000	*105	*105	*38,168	*7,995	*5,471	2,524	*2,119	*87	*105	*85	—	—	*2,032	*2,337
$100,000 under $500,000	**29	**29	**2,213	**5,042	**497	**4,545	**1,814	**56	**25	**55	—	—	**1,758	**1,794
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*242	*242	*4,895	*- 2,090	*- 4,456	2,366	—	—	—	—	—	—	—	*1
Amusement and recreation services, except motion pictures: Total														
Returns with and without adjusted gross income, total	**277,936**	**282,311**	**3,812,276**	**6,248,270**	**161,801**	**6,086,469**	**1,284,214**	**71,517**	**66,631**	**53,292**	**1,647**	**5,969**	**1,212,696**	**1,318,967**
Returns with adjusted gross income, total	270,596	274,753	3,564,402	6,457,212	281,869	6,175,343	1,284,214	71,517	66,631	53,292	1,647	5,969	1,212,696	1,316,045
Under $5,000	43,717	43,757	285,243	122,690	- 1,144	123,834	1,255	*227	*2,533	*227	—	—	1,027	6,095
$5,000 under $10,000	43,982	44,540	377,465	320,220	41,907	278,313	15,776	2,144	6,857	1,755	—	—	13,632	22,991
$10,000 under $20,000	80,493	81,692	829,791	1,217,117	92,255	1,124,862	121,370	9,849	24,382	8,017	*56	*15	111,520	132,301
$20,000 under $50,000	85,773	87,720	1,062,014	2,511,385	50,110	2,461,275	375,829	16,277	24,306	11,692	736	1,484	359,551	387,238
$50,000 under $100,000	11,584	11,842	313,056	771,529	- 6,348	777,877	179,817	12,030	5,266	9,978	469	891	167,787	178,984
$100,000 under $500,000	4,562	4,684	398,426	829,810	11,327	818,483	288,752	16,256	2,932	12,978	327	2,436	272,496	290,013
$500,000 under $1,000,000	305	324	91,932	210,124	17,121	193,003	88,255	5,168	217	2,650	33	550	83,087	88,936
$1,000,000 or more	180	194	206,475	474,336	76,641	397,695	213,161	9,566	138	5,995	26	592	203,595	209,486
Returns with no adjusted gross income	7,340	7,558	247,874	- 208,942	- 120,068	- 88,874	—	—	—	—	—	—	—	2,922

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, except motion pictures: Producers, orchestras, and entertainers														
Returns with and without adjusted gross income, total	**125,050**	**127,760**	**1,287,923**	**2,409,801**	**340,706**	**2,069,095**	**448,398**	**16,883**	**24,668**	**10,909**	**275**	**818**	**431,515**	**463,368**
Returns with adjusted gross income, total	122,859	125,569	1,254,495	2,453,597	364,024	2,089,573	448,398	16,883	24,668	10,909	275	818	431,515	463,064
Under $5,000	29,384	29,384	160,635	78,167	13,676	64,491	936	*67	*1,423	*67	—	—	868	4,041
$5,000 under $10,000	21,209	21,746	137,768	153,529	38,713	114,816	8,435	854	3,561	541	—	—	7,581	12,439
$10,000 under $20,000	33,331	34,490	233,894	497,525	66,551	430,974	48,638	2,042	7,431	1,253	—	—	46,596	54,812
$20,000 under $50,000	33,506	34,422	251,504	996,577	34,405	962,172	148,608	5,369	10,038	3,513	*82	*114	143,238	153,992
$50,000 under $100,000	4,133	4,155	88,140	274,218	28,762	245,456	63,958	1,050	1,325	576	*147	*175	62,909	65,002
$100,000 under $500,000	1,128	1,191	177,611	220,125	63,446	156,679	75,782	3,577	758	2,763	*34	*283	72,205	73,767
$500,000 under $1,000,000	102	109	57,882	72,029	27,021	45,008	29,815	1,846	74	820	*7	*73	27,969	28,636
$1,000,000 or more	66	72	147,061	161,427	91,450	69,977	72,226	2,077	58	1,375	*5	*173	70,148	70,376
Returns with no adjusted gross income	2,191	2,191	33,428	-43,796	-23,318	-20,478	—	—	—	—	—	—	—	304
Amusement and recreation services, except motion pictures: Billiard and pool establishments														
Returns with and without adjusted gross income, total	**4,024**	**4,024**	**71,309**	**51,219**	**11,411**	**39,808**	**6,785**	**189**	**1,265**	**182**	**10**	**5**	**6,596**	**8,149**
Returns with adjusted gross income, total	4,024	4,024	71,309	51,219	11,411	39,808	6,785	*189	*1,265	*182	*10	*5	6,596	8,149
Under $5,000	*956	*956	*8,652	*3,966	*50	3,916	*68	*68	*470	*68	—	—	—	—
$5,000 under $10,000	*1,397	*1,397	*20,212	*10,572	*-3,031	13,603	*218	—	—	—	—	—	*218	*427
$10,000 under $20,000	*1,133	*1,133	*32,914	*17,495	*12,391	5,104	*2,005	*18	*380	*18	—	—	*1,987	*3,259
$20,000 under $50,000	*471	*471	*4,587	*13,094	*597	12,497	*2,454	*94	*377	*94	—	—	*2,360	*2,380
$50,000 under $100,000	*57	*57	*4,941	*2,967	*1,401	1,566	*710	*1	*28	*	—	—	*709	*760
$100,000 under $500,000	*10	*10	*3	*3,127	*3	3,124	*1,330	*8	*10	*2	*10	*5	*1,322	*1,322
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion pictures: Bowling alleys														
Returns with and without adjusted gross income, total	**2,110**	**2,113**	**135,142**	**37,497**	**1,516**	**35,981**	**10,762**	**1,917**	**1,025**	**1,314**	**133**	**560**	**8,845**	**10,994**
Returns with adjusted gross income, total	1,579	1,582	115,068	45,820	11,240	34,580	10,762	1,917	1,025	1,314	*133	*560	8,845	10,994
Under $5,000	*398	*398	*14,931	*1,753	*953	800	—	—	—	—	—	—	—	*170
$5,000 under $10,000	*115	*115	*3,714	*854	*142	712	*24	*1	*34	*1	—	—	*23	*53
$10,000 under $20,000	*348	*348	*14,605	*4,852	*3,126	1,726	*428	*428	*348	*428	—	—	—	*270
$20,000 under $50,000	*481	*481	*60,782	*13,663	*6,526	7,137	*1,947	*1,066	*433	*502	*133	*560	*881	*1,710
$50,000 under $100,000	*165	*165	*5,274	*11,111	*98	11,013	*2,487	*139	*154	*112	—	—	*2,349	*3,061
$100,000 under $500,000	*69	*72	*14,892	*11,537	*277	11,260	*5,040	*264	**56	**271	—	—	*4,776	*4,912
$500,000 under $1,000,000	**3	**3	**871	**2,050	**119	**1,931	**836	**20	**	**	—	—	**816	**819
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	*531	*531	*20,075	*-8,323	*-9,724	1,401	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion pictures: Professional sports clubs and promoters														
Returns with and without adjusted gross income, total	**2,750**	**2,820**	**18,182**	**84,562**	**-2,106**	**86,668**	**18,497**	**785**	**249**	**669**	**	**67**	**17,711**	**18,269**
Returns with adjusted gross income, total	2,749	2,819	17,880	84,816	-2,121	86,937	18,497	785	249	669	**	**	17,711	18,269
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*1,027	*1,027	*536	*15,172	*-491	15,663	*2,152	*3	—	—	—	—	*2,149	*2,165
$20,000 under $50,000	*1,537	*1,537	*4,375	*46,216	*-2,004	48,220	*7,714	*58	*163	*25	—	—	*7,656	*7,732
$50,000 under $100,000	*145	*215	*8,414	*8,116	*1,124	6,992	*2,356	*15	*70	*7	—	—	*2,340	*2,368
$100,000 under $500,000	*34	*34	*3,770	*5,542	*-70	5,612	*2,256	*538	*11	*535	—	—	*1,718	*2,018
$500,000 under $1,000,000	**6	**6	**787	**9,770	**-682	**10,452	**4,018	**170	**5	**103	—	—	**3,848	**3,986
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	—	—	**	**	**	**

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, except motion pictures: Racing, including track operation														
Returns with and without adjusted gross income, total	**60,403**	**61,248**	**808,461**	**2,003,950**	**-292,789**	**2,296,739**	**528,657**	**33,692**	**17,283**	**25,881**	**631**	**3,442**	**494,964**	**539,905**
Returns with adjusted gross income, total	59,352	60,191	744,030	2,104,944	-246,023	2,350,967	528,657	33,692	17,283	25,881	631	3,442	494,964	537,498
Under $5,000	6,262	6,302	37,251	17,461	-10,809	28,270	*93	*92	*640	*92	—	—	*1	845
$5,000 under $10,000	6,814	6,835	89,466	54,109	-9,795	63,904	2,343	*242	*568	*182	—	—	2,100	3,704
$10,000 under $20,000	19,800	19,800	144,663	299,392	-21,987	321,379	31,355	2,248	6,958	1,912	*9	*5	29,106	33,560
$20,000 under $50,000	19,344	19,924	242,109	574,288	-49,095	623,383	86,093	4,515	5,032	3,963	*142	*66	81,578	88,875
$50,000 under $100,000	4,291	4,425	59,960	293,238	-60,383	353,621	67,446	6,799	2,300	5,917	*234	*622	60,647	66,370
$100,000 under $500,000	2,579	2,634	110,740	473,798	-59,170	532,968	167,176	10,023	1,601	7,899	205	1,929	157,153	170,113
$500,000 under $1,000,000	165	170	17,943	114,135	-15,589	129,724	48,433	2,871	116	1,749	24	462	45,562	50,103
$1,000,000 or more	97	101	41,898	278,523	-19,195	297,718	125,719	6,902	68	4,166	17	358	118,817	123,928
Returns with no adjusted gross income	1,051	1,057	64,430	-100,994	-46,767	-54,227	—	—	—	—	—	—	—	2,407
Amusement and recreation services, except motion pictures: Other amusement and recreation services														
Returns with and without adjusted gross income, total	**83,887**	**84,346**	**1,491,258**	**1,660,568**	**103,063**	**1,557,505**	**275,401**	**18,380**	**22,150**	**14,589**	**597**	**1,146**	**257,022**	**283,002**
Returns with adjusted gross income, total	80,119	80,568	1,361,619	1,728,857	143,338	1,585,519	275,401	18,380	22,150	14,589	597	1,146	257,022	282,785
Under $5,000	6,717	6,717	63,773	21,344	-5,014	26,358	*158	—	—	—	—	—	*158	1,040
$5,000 under $10,000	14,447	14,447	126,304	101,156	15,877	85,279	4,756	1,047	2,694	1,031	—	—	3,709	6,369
$10,000 under $20,000	24,865	24,894	403,179	382,895	32,664	350,231	36,792	5,109	9,265	4,407	*47	*10	31,683	38,542
$20,000 under $50,000	30,486	30,885	498,658	869,238	59,681	809,557	129,185	5,180	8,263	3,595	*379	*745	124,005	132,716
$50,000 under $100,000	2,807	2,825	146,327	182,607	22,650	159,957	43,023	4,026	1,389	3,367	*88	*94	38,996	41,585
$100,000 under $500,000	743	743	91,411	116,033	6,842	109,191	37,242	1,846	498	1,515	78	219	35,396	37,957
$500,000 under $1,000,000	38	41	15,455	24,537	5,665	18,872	10,351	584	28	208	**5	**78	9,767	10,774
$1,000,000 or more	16	16	16,511	31,046	4,973	26,073	13,894	588	13	466	**	**	13,307	13,802
Returns with no adjusted gross income	3,768	3,778	129,639	-68,289	-40,274	-28,015	—	—	—	—	—	—	—	217
Medical and health services: Total														
Returns with and without adjusted gross income, total	**412,325**	**421,280**	**22,012,395**	**16,749,430**	**10,334,944**	**6,414,486**	**3,765,021**	**131,368**	**144,590**	**96,098**	**9,295**	**9,790**	**3,633,653**	**4,045,124**
Returns with adjusted gross income, total	408,106	417,037	21,658,116	16,857,494	10,331,546	6,525,948	3,765,021	131,368	144,590	96,098	9,295	9,790	3,633,653	4,044,093
Under $5,000	21,582	21,582	146,018	71,646	29,961	41,685	562	*51	—	—	—	—	512	4,667
$5,000 under $10,000	28,110	28,110	403,727	210,395	115,791	94,604	8,850	1,020	3,915	817	—	—	7,830	18,303
$10,000 under $20,000	67,426	68,253	1,328,885	1,018,751	467,263	551,488	93,892	7,940	15,194	5,531	*1,893	*872	85,953	123,432
$20,000 under $50,000	174,176	178,344	7,993,529	5,905,996	3,472,222	2,433,774	950,257	47,040	63,038	34,799	4,619	3,814	903,218	1,095,804
$50,000 under $100,000	95,768	98,831	8,345,619	6,538,827	4,351,698	2,187,129	1,606,126	47,203	49,106	34,696	2,035	2,977	1,558,923	1,687,784
$100,000 under $500,000	20,856	21,696	3,267,049	2,928,067	1,824,595	1,103,472	1,020,625	24,652	13,182	18,414	729	1,742	995,973	1,030,785
$500,000 under $1,000,000	149	165	111,147	95,357	39,553	55,804	43,061	1,746	127	806	16	236	41,315	42,255
$1,000,000 or more	39	56	62,142	88,454	30,463	57,991	41,646	1,717	28	1,036	*3	*149	39,930	41,062
Returns with no adjusted gross income	4,219	4,243	354,278	-108,064	3,399	-111,463	—	—	—	—	—	—	—	1,031
Medical and health services: Offices of physicians														
Returns with and without adjusted gross income, total	**153,100**	**156,153**	**10,058,465**	**8,893,300**	**5,567,680**	**3,325,620**	**2,272,968**	**57,693**	**63,995**	**43,353**	**2,033**	**1,616**	**2,215,275**	**2,386,507**
Returns with adjusted gross income, total	152,052	155,105	9,982,788	8,925,929	5,559,731	3,366,198	2,272,968	57,693	63,995	43,353	2,033	1,616	2,215,275	2,386,283
Under $5,000	2,114	2,114	21,007	7,244	-4,240	11,484	*111	—	—	—	—	—	*111	*764
$5,000 under $10,000	*1,162	*1,162	*38,530	*8,146	*3,888	4,258	*96	*84	*785	*68	—	—	*13	*641
$10,000 under $20,000	15,036	15,036	273,182	238,982	103,338	135,644	22,022	942	2,475	542	—	—	21,080	28,752
$20,000 under $50,000	57,262	58,466	2,524,219	2,051,029	1,243,016	808,013	339,811	11,714	21,003	9,381	*734	*381	328,097	389,571
$50,000 under $100,000	59,753	61,160	4,660,267	4,159,088	2,663,973	1,495,115	1,032,492	26,520	29,206	19,847	868	532	1,005,972	1,080,008
$100,000 under $500,000	16,585	17,020	2,352,397	2,332,322	1,487,340	844,982	818,996	16,636	10,412	12,748	423	651	802,360	828,041
$500,000 under $1,000,000	112	114	64,393	71,613	34,166	37,447	32,904	959	94	478	**8	**52	31,945	32,447
$1,000,000 or more	28	33	48,794	57,505	28,251	29,254	26,535	839	20	289	**	**	25,696	26,059
Returns with no adjusted gross income	1,048	1,048	75,677	-32,629	7,949	-40,578	—	—	—	—	—	—	—	223

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services: Offices of dentists														
Returns with and without adjusted gross income, total	**84,005**	**84,926**	**6,783,980**	**3,527,020**	**2,841,575**	**685,445**	**743,302**	**38,143**	**37,917**	**29,094**	**4,251**	**4,200**	**705,159**	**826,380**
Returns with adjusted gross income, total	82,514	83,435	6,695,694	3,545,483	2,830,378	715,105	743,302	38,143	37,917	29,094	4,251	4,200	705,159	825,908
Under $5,000	*472	*472	*3,531	*968	*- 3,916	4,884	—	—	—	—	—	—	—	*15
$5,000 under $10,000	4,497	4,497	72,769	37,164	20,120	17,044	1,197	*259	*595	*157	—	—	*938	2,585
$10,000 under $20,000	8,212	8,212	357,215	126,483	89,133	37,350	10,961	2,077	2,551	1,649	*975	*338	8,885	15,260
$20,000 under $50,000	44,631	45,354	3,030,344	1,568,061	1,260,341	307,720	255,489	19,954	20,221	16,156	2,222	2,059	235,534	304,742
$50,000 under $100,000	22,066	22,231	2,668,822	1,449,272	1,219,688	229,584	349,741	10,764	12,823	7,910	867	910	338,978	377,063
$100,000 under $500,000	2,630	2,663	551,747	358,343	243,529	114,814	123,334	4,943	1,722	3,137	**187	**893	118,390	123,622
$500,000 under $1,000,000	**6	**6	**11,266	**5,191	**1,483	**3,708	**2,580	**146	**5	**85	**	**	**2,433	**2,620
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,491	1,491	88,286	- 18,463	11,197	- 29,660	—	—	—	—	—	—	—	472
Medical and health services: Offices of osteopathic physicians														
Returns with and without adjusted gross income, total	**2,480**	**2,511**	**174,511**	**126,855**	**89,857**	**36,998**	**29,868**	**710**	**1,308**	**409**	**—**	**—**	**29,158**	**32,191**
Returns with adjusted gross income, total	2,479	2,510	174,511	126,859	89,866	36,993	29,868	710	1,308	409	—	—	29,158	32,191
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*51	*51	*221	*389	*- 142	531	—	—	—	—	—	—	—	—
$10,000 under $20,000	*376	*376	*20,650	*6,096	*7,638	- 1,542	*291	*17	*376	*17	—	—	*274	*904
$20,000 under $50,000	838	869	46,878	26,892	14,979	11,913	3,811	*188	*288	*154	—	—	3,622	4,507
$50,000 under $100,000	1,083	1,083	86,341	74,449	53,582	20,867	18,032	*475	*524	*212	—	—	17,557	18,891
$100,000 under $500,000	131	131	20,421	19,032	13,808	5,224	7,734	*29	*120	*26	—	—	7,705	7,890
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Medical and health services: Offices of chiropractors														
Returns with and without adjusted gross income, total	**19,403**	**19,721**	**934,728**	**475,627**	**381,581**	**94,046**	**74,657**	**6,939**	**9,123**	**5,890**	***1,116**	***694**	**67,718**	**89,057**
Returns with adjusted gross income, total	19,140	19,458	924,256	476,287	382,184	94,103	74,657	6,939	9,123	5,890	*1,116	*694	67,718	89,050
Under $5,000	*901	*901	*8,602	*4,208	*1,981	2,227	*78	—	—	—	—	—	*78	*266
$5,000 under $10,000	3,589	3,589	144,197	28,436	16,181	12,255	*1,210	*502	*1,338	*502	—	—	*708	2,325
$10,000 1nder $20,000	4,495	4,579	188,945	68,856	63,826	5,030	6,435	*1,615	*2,052	*1,180	*761	*435	4,820	9,735
$20,000 under $50,000	8,301	8,458	369,865	252,517	192,131	60,386	37,131	2,413	4,463	2,053	*267	*68	34,717	46,128
$50,000 under $100,000	1,781	1,858	200,925	113,776	103,272	10,504	27,249	2,374	1,239	2,126	**88	**190	24,875	27,971
$100,000 under $500,000	73	73	11,722	8,495	4,793	3,702	2,556	*34	*31	*28	**	**	2,521	2,625
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*263	*263	*10,472	*- 660	*- 603	- 57	—	—	—	—	—	—	—	*7
Medical and health services: Offices of optometrists														
Returns with and without adjusted gross income, total	**13,709**	**13,709**	**1,037,457**	**466,008**	**330,599**	**135,409**	**92,116**	**4,880**	**6,625**	**4,110**	***551**	***323**	**87,236**	**106,154**
Returns with adjusted gross income, total	13,343	13,343	1,028,761	467,874	332,714	135,160	92,116	4,880	6,625	4,110	*551	*323	87,236	106,153
Under $5,000	*586	*586	*13,144	*1,737	*91	1,646	—	—	—	—	—	—	—	*329
$5,000 under $10,000	*51	*51	*171	*415	*11	404	*12	—	—	—	—	—	*12	*12
$10,000 under $20,000	2,432	2,432	106,136	36,073	33,021	3,052	3,655	*417	*521	*394	—	—	3,239	5,719
$20,000 under $50,000	8,074	8,074	628,187	278,262	199,754	78,508	47,691	3,230	4,851	2,655	*542	*305	44,461	57,106
$50,000 under $100,000	2,057	2,057	248,956	130,419	86,752	43,667	32,494	1,093	1,142	954	—	—	31,400	34,579
$100,000 under $500,000	**143	**143	**32,168	**20,969	**13,085	**7,884	**8,264	**140	**111	**107	**9	**18	**8,124	**8,408
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*366	*366	*8,696	*- 1,866	*- 2,115	249	—	—	—	—	—	—	—	*7

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services: Registered and practical nurses														
Returns with and without adjusted gross income, total	**47,631**	**47,631**	**294,216**	**797,004**	**231,010**	**565,994**	**104,946**	**4,254**	**4,179**	**1,869**	***220**	***1,118**	**100,692**	**121,813**
Returns with adjusted gross income, total	47,630	47,630	294,214	797,077	231,010	566,067	104,946	4,254	4,179	1,869	*220	*1,118	100,692	121,813
Under $5,000	9,000	9,000	29,441	31,912	21,962	9,950	*326	*34	—	—	—	—	*291	2,400
$5,000 under $10,000	8,401	8,401	42,544	58,804	32,702	26,102	2,658	*152	*733	*72	—	—	2,506	5,340
$10,000 under $20,000	14,561	14,561	107,676	200,819	85,859	114,960	18,491	537	*1,783	*200	—	—	17,954	25,189
$20,000 under $50,000	14,384	14,384	105,195	416,986	83,243	333,743	61,569	2,342	1,247	1,386	*160	*256	59,227	67,103
$50,000 under $100,000	1,166	1,166	8,251	73,038	6,269	66,769	16,874	1,170	*330	*195	*60	*862	15,704	16,662
$100,000 under $500,000	**118	**118	**1,107	**15,519	**976	**14,543	**5,029	**19	*86	*16	—	—	**5,010	**5,118
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Medical and health services: Nursing and personal care facilities														
Returns with and without adjusted gross income, total	**17,021**	**17,581**	**909,729**	**240,235**	**100,982**	**139,253**	**41,465**	**5,495**	**3,132**	**4,153**	**432**	**933**	**35,971**	**45,505**
Returns with adjusted gross income, total	16,582	17,124	789,423	276,114	111,942	164,172	41,465	5,495	3,132	4,153	432	933	35,971	45,497
Under $5,000	3,822	3,822	37,235	9,103	5,053	4,050	*31	—	—	—	—	—	*31	473
$5,000 under $10,000	4,243	4,243	51,676	31,052	18,397	12,655	897	*8	*39	*5	—	—	888	2,535
$10,000 under $20,000	3,931	4,281	91,306	61,183	24,910	36,273	7,076	951	*1,734	*930	—	—	6,125	8,344
$20,000 under $50,000	4,158	4,307	300,610	127,731	39,519	88,212	19,818	1,659	1,138	900	*350	*457	18,159	21,761
$50,000 under $100,000	306	308	97,521	23,296	14,852	8,444	6,961	268	*109	*236	*10	*23	6,693	7,117
$100,000 under $500,000	113	130	173,462	15,766	5,776	9,990	3,664	1,708	103	1,427	*67	*212	1,956	2,971
$500,000 under $1,000,000	**9	**33	**37,612	**7,983	**3,435	**4,548	**7,567	**900	**9	**655	**5	**241	**2,119	**2,296
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	439	457	120,305	- 35,879	- 10,960	- 24,919	—	—	—	—	—	—	—	*7
Medical and health services: Hospitals														
Returns with and without adjusted gross income, total	***395**	**400**	**127,904**	***9,442**	**11,295**	**- 1,853**	***2,749**	***420**	***393**	***405**	****3**	****42**	***2,329**	***2,755**
Returns with adjusted gross income, total	*393	*394	*95,031	*14,274	*12,601	1,673	*2,749	*420	*393	*405	**	**	*2,329	*2,755
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	*315	*315	*75,899	*7,531	*4,463	3,068	*1,003	*353	*315	*353	—	—	*651	*922
$50,000 under $100,000	**78	**79	**19,132	**6,743	**8,137	**- 9,531	**1,745	*23	**78	**53	—	—	*1,447	*1,588
$100,000 under $500,000	**	**	**	**	**	**	**	**44	**	**	—	—	**232	**244
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	**	—	—	—	—	**	**
Medical and health services: Medical laboratories														
Returns with and without adjusted gross income, total	**1,734**	**1,734**	**33,599**	**61,376**	**10,098**	**51,278**	**15,573**	**535**	**131**	**385**	***3**	***5**	**15,038**	**15,877**
Returns with adjusted gross income, total	1,722	1,722	33,430	63,770	9,954	53,816	15,573	535	131	385	*3	*5	15,038	15,867
Under $5,000	*346	*346	*754	*1,480	*- 4,645	6,125	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*460	*460	*3,356	*6,796	*605	6,191	*335	—	—	—	—	—	*335	*391
$20,000 under $50,000	*781	*781	*21,892	*28,761	*11,861	16,900	*5,236	*141	—	—	—	—	*5,095	*5,761
$50,000 under $100,000	*85	*85	*92	*7,136	*- 420	7,556	*1,075	*44	*85	*42	**3	**5	*1,032	*1,032
$100,000 under $500,000	47	47	6,411	8,308	1,988	6,320	2,887	*316	**46	**342	**	**	2,570	2,678
$500,000 under $1,000,000	**3	**3	**925	**11,288	**564	**10,724	**6,039	**34	**	**	—	—	**6,006	**6,007
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*12	*12	*169	*- 2,393	*144	- 2,537	—	—	—	—	—	—	—	*9

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services: Dental laboratories														
Returns with and without adjusted gross income, total	**9,697**	**9,697**	**380,732**	**220,845**	**130,113**	**90,732**	**31,288**	**1,582**	**2,686**	**806**	***479**	***592**	**29,706**	**37,956**
Returns with adjusted gross income, total	9,697	9,697	380,732	220,845	130,113	90,732	31,288	1,582	2,686	806	*479	*592	29,706	37,956
Under $5,000	*1,313	*1,313	*16,909	*5,336	*5,014	322	—	—	—	—	—	—	—	*233
$5,000 under $10,000	*766	*766	*11,985	*6,690	*4,918	1,772	*322	—	—	—	—	—	*322	*720
$10,000 under $20,000	*2,668	*2,668	*37,730	*40,167	*13,441	26,726	*2,483	*174	*470	*68	—	—	*2,309	*3,416
$20,000 under $50,000	4,435	4,435	223,975	130,340	81,127	49,213	18,515	1,073	1,942	454	*411	*556	17,442	23,109
$50,000 under $100,000	*410	*410	*78,228	*26,306	*21,942	4,364	*6,074	*235	*192	*196	*57	*28	*5,839	*6,541
$100,000 under $500,000	*105	*105	*11,906	*12,006	*3,672	8,334	*3,893	*99	*82	*88	*11	*8	*3,794	*3,937
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Medical and health services: Other medical health services														
Returns with and without adjusted gross income, total	**65,784**	**67,217**	**1,277,074**	**2,075,767**	**640,155**	**1,435,612**	**389,917**	**13,866**	**16,425**	**7,974**	**454**	**753**	**376,051**	**416,380**
Returns with adjusted gross income, total	65,186	66,619	1,259,276	2,091,716	641,055	1,450,661	389,917	13,866	16,425	7,974	454	753	376,051	416,068
Under $5,000	3,028	3,028	15,395	9,658	8,661	997	*17	*16	—	—	—	—	*1	*186
$5,000 under $10,000	5,350	5,350	41,634	39,299	19,718	19,581	2,458	*15	*425	*13	—	—	2,442	4,145
$10,000 under $20,000	15,614	15,648	142,689	239,055	45,492	193,563	22,143	1,209	3,232	550	*157	*99	20,934	26,364
$20,000 under $50,000	32,068	32,901	666,464	1,056,679	341,789	714,890	165,297	5,560	8,130	2,470	*157	*118	159,737	179,898
$50,000 under $100,000	7,904	8,397	287,988	539,254	175,505	363,749	129,093	4,647	3,924	3,087	*85	*436	124,446	132,953
$100,000 under $500,000	1,194	1,267	103,670	179,144	49,051	130,093	58,002	1,870	690	1,557	**55	**100	56,131	59,326
$500,000 under $1,000,000	22	22	1,384	13,831	833	12,998	5,853	337	21	91	**	**	5,516	5,760
$1,000,000 or more	*6	*6	*51	*14,795	*6	14,789	*7,054	*211	*3	*206	—	—	*6,844	*7,435
Returns with no adjusted gross income	598	598	17,798	- 15,949	- 900	- 15,049	—	—	—	—	—	—	—	*313
Legal services														
Returns with and without adjusted gross income, total	**171,558**	**172,224**	**6,297,713**	**6,473,891**	**2,914,442**	**3,559,449**	**1,466,447**	**50,914**	**55,130**	**33,136**	**4,352**	**5,941**	**1,415,533**	**1,579,296**
Returns with adjusted gross income, total	168,730	169,396	6,168,699	6,601,978	2,911,837	3,690,141	1,466,447	50,914	55,130	33,136	4,352	5,941	1,415,533	1,576,268
Under $5,000	9,236	9,236	207,410	25,793	15,553	10,240	*72	—	—	—	—	—	*72	2,591
$5,000 under $10,000	10,626	10,626	188,962	79,186	56,423	22,763	3,757	333	*1,938	*226	*212	*52	3,424	8,013
$10,000 under $20,000	30,719	30,719	590,473	459,418	239,187	220,231	41,154	3,262	10,073	2,323	*768	*445	37,892	58,662
$20,000 under $50,000	79,260	79,821	2,402,101	2,633,010	1,085,039	1,547,971	412,726	21,109	25,677	11,977	2,089	3,387	391,617	464,069
$50,000 under $100,000	30,667	30,749	1,794,251	2,024,914	957,941	1,066,973	502,661	12,540	12,631	8,805	952	1,356	490,121	530,523
$100,000 under $500,000	8,046	8,068	919,562	1,224,924	516,407	708,517	434,516	11,069	4,686	8,614	316	606	423,447	441,378
$500,000 under $1,000,000	134	135	47,689	89,962	28,505	61,457	40,445	2,190	93	804	**15	**95	38,255	39,137
$1,000,000 or more	42	42	18,251	64,771	12,781	51,990	31,115	410	32	388	**	**	30,705	31,897
Returns with no adjusted gross income	2,828	2,828	129,014	- 128,088	2,605	- 130,693	—	—	—	—	—	—	—	3,027
Educational services														
Returns with and without adjusted gross income, total	**148,060**	**150,237**	**1,318,587**	**3,187,331**	**279,708**	**2,907,623**	**458,872**	**16,692**	**25,800**	**9,992**	**661**	**1,444**	**442,180**	**485,233**
Returns with adjusted gross income, total	147,140	149,317	1,307,461	3,197,149	281,787	2,915,362	458,868	16,692	25,800	9,992	661	1,444	442,176	484,870
Under $5,000	17,094	17,094	112,614	51,882	18,611	33,271	347	*87	*756	*78	—	—	260	2,336
$5,000 under $10,000	22,027	22,027	294,370	158,634	42,339	116,295	8,083	904	*1,680	*398	—	—	7,178	12,063
$10,000 under $20,000	38,874	39,656	292,795	594,242	69,004	525,238	53,771	2,513	7,304	1,697	—	—	51,258	63,533
$20,000 under $50,000	62,766	64,161	474,342	1,914,010	112,128	1,801,882	273,616	10,228	13,191	5,789	*486	*1,088	263,387	282,150
$50,000 under $100,000	5,553	5,553	79,140	348,406	24,260	324,146	79,031	2,106	2,331	1,531	*120	*121	76,925	79,386
$100,000 under $500,000	817	817	32,665	118,640	9,296	109,344	38,342	765	532	418	**55	**235	37,577	39,590
$500,000 under $1,000,000	*4	*4	*8,594	*2,335	*1,582	753	*969	*13	**6	**82	**	**	*957	*1,040
$1,000,000 or more	*5	*5	*12,940	*9,000	*4,567	4,433	*4,710	*76	**	**	—	—	*4,634	*4,772
Returns with no adjusted gross income	920	920	11,126	- 9,818	- 2,079	- 7,739	*4	—	—	—	—	—	*4	363

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Engineering and architectural services														
Returns with and without adjusted gross income, total	**86,724**	**86,733**	**2,510,130**	**2,521,932**	**771,048**	**1,750,884**	**479,565**	**18,198**	**21,312**	**11,341**	**878**	**1,981**	**461,367**	**511,743**
Returns with adjusted gross income, total	85,081	85,090	2,473,783	2,613,157	830,727	1,782,430	479,565	18,198	21,312	11,341	878	1,981	461,367	511,059
Under $5,000	3,150	3,150	60,743	11,169	3,797	7,372	*22	—	—	—	—	—	*22	*774
$5,000 under $10,000	7,007	7,007	100,207	56,341	30,194	26,147	2,121	*72	*1,678	*67	—	—	2,049	4,529
$10,000 under $20,000	19,280	19,280	292,735	293,176	79,266	213,910	25,750	1,281	3,791	513	*369	*63	24,469	31,754
$20,000 under $50,000	46,223	46,223	1,096,814	1,474,892	396,844	1,078,048	220,819	8,126	11,384	5,277	*395	*741	212,692	237,004
$50,000 under $100,000	8,076	8,076	568,047	538,785	223,248	315,537	136,136	4,658	3,513	3,124	*9	*227	131,478	142,572
$100,000 under $500,000	1,314	1,323	335,750	212,867	90,836	122,031	82,010	3,613	922	1,957	*102	*937	78,397	81,509
$500,000 under $1,000,000	24	24	8,555	15,518	2,674	12,844	7,320	390	18	355	**3	**12	6,931	7,243
$1,000,000 or more	*7	*7	*10,931	*10,409	*3,868	6,541	*5,387	*59	*6	*47	**	**	*5,328	*5,674
Returns with no adjusted gross income	1,643	1,643	36,347	- 91,225	- 59,679	- 31,546	—	—	—	—	—	—	—	683
Accounting, auditing, and bookkeeping services: Total services: Total														
Returns with and without adjusted gross income, total	**175,094**	**176,442**	**2,600,349**	**4,724,045**	**1,180,989**	**3,543,056**	**788,271**	**37,416**	**47,567**	**24,387**	**4,090**	**5,378**	**750,855**	**834,022**
Returns with adjusted gross income, total	174,159	175,507	2,584,101	4,742,602	1,175,513	3,567,089	788,271	37,416	47,567	24,387	4,090	5,378	750,855	833,447
Under $5,000	10,093	10,142	34,726	33,310	16,382	16,928	*244	—	—	—	—	—	*244	1,418
$5,000 under $10,000	16,988	17,423	100,442	128,335	39,655	88,680	6,057	282	*2,969	*258	—	—	5,775	9,540
$10,000 under $20,000	41,646	41,875	410,104	619,238	175,330	443,908	57,080	3,729	8,986	2,375	*295	*54	53,351	68,673
$20,000 under $50,000	90,335	90,798	1,273,546	2,834,837	589,990	2,244,847	423,008	16,504	27,828	9,639	2,571	2,647	406,504	451,225
$50,000 under $100,000	13,354	13,504	615,023	858,035	288,187	569,848	207,020	11,236	6,535	8,595	1,007	1,648	195,784	210,428
$100,000 under $500,000	1,718	1,740	144,175	248,698	64,967	183,731	86,297	4,691	1,231	2,704	212	877	81,607	84,080
$500,000 under $1,000,000	20	20	3,555	13,501	1,680	11,821	6,290	305	14	278	**5	**153	5,985	6,160
$1,000,000 or more	*5	*5	*2,530	*6,648	*- 677	7,325	*2,275	*669	*4	*538	**	**	*1,606	*1,923
Returns with no adjusted gross income	935	935	16,249	- 18,557	5,476	- 24,033	—	—	—	—	—	—	—	575
Accounting, auditing, and bookkeeping services: Certified public accountants														
Returns with and without adjusted gross income, total	**33,834**	**34,080**	**1,210,377**	**1,287,130**	**546,449**	**740,681**	**243,645**	**14,113**	**16,638**	**11,188**	**1,343**	**1,379**	**229,531**	**261,699**
Returns with adjusted gross income, total	33,750	33,996	1,198,785	1,289,285	543,976	745,309	243,645	14,113	16,638	11,188	1,343	1,379	229,531	261,631
Under $5,000	*484	*484	*102	*1,590	*- 80	1,670	—	—	—	—	—	—	—	—
$5,000 under $10,000	*129	*129	*1,895	*842	*- 448	1,290	*27	—	—	—	—	—	*27	*27
$10,000 under $20,000	5,479	5,479	139,813	84,178	59,345	24,833	7,448	1,182	*1,852	*983	—	—	6,266	10,654
$20,000 under $50,000	21,089	21,253	580,988	695,806	254,836	440,970	98,140	5,397	11,051	3,909	958	666	92,743	111,041
$50,000 under $100,000	5,815	5,897	387,296	388,768	187,693	201,075	95,651	5,426	3,142	4,729	*294	*242	90,225	98,323
$100,000 under $500,000	745	745	86,022	111,200	41,389	69,811	39,761	2,024	585	1,512	88	442	37,737	38,934
$500,000 under $1,000,000	**9	**9	**2,669	**6,901	**1,241	**5,660	**2,619	**84	**8	**54	**3	**28	**2,534	**2,651
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*84	*84	*11,592	*- 2,154	*2,473	- 4,627	—	—	—	—	—	—	—	*68
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services														
Returns with and without adjusted gross income, total	**141,319**	**142,362**	**1,389,972**	**3,438,441**	**634,540**	**2,803,901**	**544,771**	**23,331**	**30,988**	**13,208**	**2,774**	**4,018**	**521,440**	**572,514**
Returns with adjusted gross income, total	140,468	141,511	1,385,316	3,454,844	631,538	2,823,306	544,771	23,331	30,988	13,208	2,774	4,018	521,440	572,008
Under $5,000	9,609	9,658	34,624	31,720	16,462	15,258	*244	—	—	—	—	—	*244	1,418
$5,000 under $10,000	16,859	17,294	98,547	127,494	40,103	87,391	6,030	282	*2,969	*258	—	—	5,748	9,513
$10,000 under $20,000	36,167	36,396	270,290	535,060	115,985	419,075	49,632	2,547	7,134	1,391	*295	*54	47,085	58,019
$20,000 under $50,000	69,305	69,545	692,558	2,140,558	335,154	1,805,404	325,012	11,136	16,836	5,739	1,640	1,999	313,877	340,375
$50,000 under $100,000	7,539	7,607	227,728	469,267	100,494	368,773	111,370	5,810	3,393	3,867	713	1,405	105,559	112,104
$100,000 under $500,000	973	995	58,153	137,498	23,578	113,920	46,537	2,667	646	1,192	**126	**560	43,870	45,146
$500,000 under $1,000,000	13	13	923	8,950	452	8,498	4,682	233	**10	**761	—	—	4,449	4,507
$1,000,000 or more	*3	*3	*2,493	*4,298	*- 691	4,989	*1,265	*657	**	**	**	**	*608	*924
Returns with no adjusted gross income	851	851	4,656	- 16,403	3,003	- 19,406	—	—	—	—	—	—	—	507

Footnotes at end of table.

Table 7.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Other services														
Returns with and without adjusted gross income, total	**282,274**	**287,258**	**3,415,299**	**7,330,843**	**1,124,783**	**6,206,060**	**1,399,574**	**45,648**	**47,022**	**25,172**	**2,174**	**2,742**	**1,353,926**	**1,456,884**
Returns with adjusted gross income, total	276,550	281,532	3,291,118	7,422,070	1,151,045	6,271,025	1,399,573	45,647	47,022	25,172	2,174	2,742	1,353,926	1,455,866
Under $5,000	34,468	34,520	126,504	98,615	25,922	72,693	915	*71	*760	*71	—	—	844	4,477
$5,000 under $10,000	34,869	35,249	216,772	260,616	64,775	195,841	10,761	458	2,963	201	—	—	10,303	17,246
$10,000 under $20,000	70,498	72,236	680,834	1,088,915	202,487	886,428	107,817	5,574	9,947	3,311	*502	*531	102,243	125,453
$20,000 under $50,000	110,169	111,872	1,421,350	3,468,335	473,679	2,994,656	533,021	17,222	22,895	8,641	*1,202	*1,173	515,799	559,869
$50,000 under $100,000	21,132	22,061	498,040	1,399,179	182,665	1,216,514	338,156	9,999	7,415	5,263	*274	*526	328,156	341,053
$100,000 under $500,000	5,174	5,334	242,792	844,550	123,117	721,433	289,373	9,832	2,864	6,196	179	243	279,541	289,289
$500,000 under $1,000,000	175	191	52,792	120,229	36,334	83,895	52,438	1,756	128	980	12	184	50,683	51,816
$1,000,000 or more	65	69	52,034	141,631	42,066	99,565	67,091	733	50	509	*5	*85	66,357	66,663
Returns with no adjusted gross income	5,724	5,726	124,181	- 91,226	- 26,262	- 64,964	*1	*1	—	—	—	—	—	1,018
Nature of Business Not Allocable														
Returns with and without adjusted gross income, total	**54,845**	**55,033**	**1,112,087**	**1,154,665**	**248,246**	**906,419**	**193,405**	**8,966**	**7,517**	**7,099**	**251**	**194**	**184,439**	**208,155**
Returns with adjusted gross income, total	53,234	53,422	1,045,951	1,172,928	256,394	916,534	193,405	8,966	7,517	7,099	251	194	184,439	207,945
Under $5,000	8,427	8,427	83,867	23,493	11,403	12,090	*165	*5	*173	*5	—	—	*160	1,332
$5,000 under $10,000	8,200	8,200	100,796	59,095	25,100	33,995	1,580	*299	*503	*288	—	—	1,281	3,565
$10,000 under $20,000	13,151	13,181	233,062	189,093	50,722	138,371	16,540	1,153	2,595	871	—	—	15,386	21,055
$20,000 under $50,000	20,799	20,943	424,009	622,151	123,608	498,543	89,123	2,843	3,271	2,227	*203	*18	86,279	96,217
$50,000 under $100,000	1,982	1,994	132,014	129,537	31,373	98,164	31,393	1,840	528	1,681	—	—	29,553	31,161
$100,000 under $500,000	647	647	62,889	115,704	17,067	98,637	41,065	2,414	428	1,846	45	166	38,650	40,492
$500,000 under $1,000,000	16	18	2,699	10,052	1,053	8,999	4,403	109	10	99	**3	**10	4,294	4,475
$1,000,000 or more	12	12	6,415	23,802	- 3,933	27,735	9,138	302	*9	*81	**	**	8,835	9,648
Returns with no adjusted gross income	1,611	1,611	66,136	- 18,262	- 8,148	- 10,114	—	—	—	—	—	—	—	*210

*This estimate should be used with caution because of the small number of sample returns on which it was based.
The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked.
†Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 8.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit

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

Size of business net income or net deficit	Number of returns	Number of businesss	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industrial Divisions														
Businesses with and without net income, total	**11,084,361**	**12,329,982**	**487,807,384**	**233,184,837**	**60,758,789**	**172,426,048**	**41,290,108**	**2,947,818**	**2,959,882**	**2,393,487**	**124,659**	**213,771**	**38,342,289**	**43,720,586**
Businesses with net income, total	7,839,768	8,330,818	408,773,035	171,353,046	80,277,325	91,075,721	29,905,419	2,233,395	2,177,732	1,829,488	105,631	175,408	27,672,024	32,547,017
$1 under $2,000	2,691,876	2,790,438	23,773,117	47,629,217	2,191,094	45,438,123	7,021,718	306,414	405,601	213,988	12,917	19,418	6,715,304	7,121,521
$2,000 under $5,000	1,764,342	1,786,984	38,777,877	27,822,500	5,964,640	21,857,860	3,975,861	245,852	349,665	192,757	12,141	16,765	3,730,009	4,310,225
$5,000 under $10,000	1,442,268	1,453,760	57,258,682	25,357,870	10,490,544	14,867,326	3,617,597	295,210	429,164	241,439	17,727	19,227	3,322,388	4,193,488
$10,000 under $25,000	1,515,819	1,527,434	125,238,831	37,368,720	24,065,131	13,303,589	5,999,025	685,077	690,329	587,294	40,354	52,807	5,313,948	7,201,904
$25,000 under $50,000	546,224	548,145	89,660,037	23,577,377	18,995,110	4,582,267	5,025,929	486,795	315,875	419,587	22,635	43,973	4,539,134	5,554,563
$50,000 or more	223,241	224,057	74,064,491	20,077,000	18,570,805	1,506,195	6,518,729	429,105	148,545	356,107	10,017	41,507	6,089,625	6,605,562
Businesses with deficit, total	3,813,881	3,999,164	79,034,350	75,362,580	- 19,518,536	94,881,116	14,291,545	1,020,107	1,010,416	832,415	28,223	58,164	13,271,438	14,200,226
$1 under $5,000	2,997,417	3,109,940	30,075,932	59,743,025	- 4,849,780	64,592,805	9,366,610	529,867	726,786	409,237	18,339	26,612	8,836,743	9,241,345
$5,000 under $10,000	481,418	486,218	13,240,560	9,620,456	- 3,376,522	12,996,978	1,954,220	177,071	179,351	153,798	4,737	9,069	1,777,149	1,909,136
$10,000 under $25,000	288,057	291,580	16,554,751	5,932,978	- 4,433,053	10,366,031	1,709,856	176,879	96,331	151,269	4,544	12,112	1,532,977	1,690,272
$25,000 or more	108,622	111,426	19,163,106	2,019,392	- 6,859,181	8,878,573	1,957,102	207,704	33,134	180,307	2,337	15,684	1,749,398	2,062,256
Agriculture, Forestry, and Fishing														
Businesses with and without net income, total	**3,181,025**	**3,262,599**	**98,568,112**	**61,582,970**	**5,225,460**	**56,357,510**	**11,774,252**	**1,375,105**	**1,255,623**	**1,262,593**	**18,592**	**35,998**	**10,399,147**	**11,772,520**
Businesses with net income, total	1,711,061	1,743,375	71,429,443	33,855,770	14,633,895	19,221,875	6,080,438	894,660	717,568	846,843	8,956	13,458	5,185,778	6,171,311
$1 under $2,000	563,091	566,926	5,591,402	8,881,914	445,454	8,436,460	1,385,612	86,994	126,827	69,890	2,317	2,701	1,298,617	1,384,315
$2,000 under $5,000	426,274	428,419	8,980,849	6,196,496	1,449,552	4,746,944	955,608	90,446	126,780	80,838	1,620	3,468	865,162	989,257
$5,000 under $10,000	301,745	303,749	9,786,918	5,258,445	2,210,426	3,048,019	824,044	109,609	144,183	103,316	621	569	714,435	871,163
$10,000 under 25,000	317,758	318,475	22,516,452	7,868,400	5,009,160	2,859,240	1,350,874	294,104	228,557	287,627	2,627	1,833	1,056,769	1,433,542
$25,000 under $50,000	97,999	98,130	14,934,066	4,156,311	3,403,683	752,628	966,231	213,749	79,583	208,827	1,348	2,520	752,482	944,565
$50,000 or more	27,633	27,676	9,619,755	2,348,608	2,115,621	232,987	818,933	120,352	23,608	114,733	942	3,083	698,581	766,733
Businesses with deficit, total	1,505,899	1,519,224	27,138,669	28,669,520	- 9,408,436	38,077,956	5,935,258	506,652	554,304	439,653	10,163	22,982	5,428,607	5,838,250
$1 under $5,000	1,080,517	1,088,912	8,167,877	20,672,738	- 2,072,748	22,745,486	3,312,329	232,014	370,630	194,854	6,937	9,973	3,080,315	3,234,897
$5,000 under $10,000	223,930	224,020	4,334,113	4,690,220	- 1,544,152	6,234,372	957,695	88,154	110,655	79,490	1,381	3,863	869,540	930,271
$10,000 under $25,000	145,685	146,455	6,351,240	2,860,999	- 2,225,439	5,086,438	835,973	93,152	55,375	81,557	1,087	3,662	742,821	806,906
$25,000 or more	59,476	59,837	8,285,438	701,407	- 3,566,097	4,267,504	934,069	99,691	19,509	89,489	806	5,643	834,378	971,257
Mining														
Businesses with and without net income, total	**90,275**	**97,488**	**6,084,218**	**6,692,480**	**90,450**	**6,602,030**	**2,458,237**	**175,904**	**49,798**	**142,327**	**4,635**	**17,437**	**2,282,333**	**2,528,278**
Businesses with net income, total	46,434	48,690	4,616,215	3,697,850	1,066,922	2,630,928	1,377,288	88,487	25,182	72,622	2,524	8,132	1,288,801	1,417,319
$1 under $2,000	18,292	19,176	96,029	1,158,473	13,994	1,144,479	372,273	16,256	9,612	11,908	1,230	2,916	356,017	376,012
$2,000 under $5,000	6,157	6,339	166,070	398,765	19,870	378,895	141,074	6,053	2,422	4,932	313	528	135,022	147,560
$5,000 under $10,000	6,589	6,619	170,190	405,932	44,334	361,598	131,901	6,616	2,968	5,509	123	441	125,285	139,622
$10,000 under $25,000	7,127	7,196	522,235	455,960	110,655	345,305	153,734	14,876	3,837	11,134	525	2,539	138,858	155,991
$25,000 under $50,000	5,000	5,011	665,535	399,628	178,535	221,093	139,959	11,206	3,413	10,310	131	329	128,752	149,005
$50,000 or more	4,226	4,349	2,996,156	1,068,262	699,533	368,729	512,897	39,497	3,811	34,091	242	1,573	473,400	529,930
Businesses with deficit, total	46,901	48,798	1,468,004	3,306,851	- 976,472	4,283,323	1,199,516	98,079	27,129	79,243	2,775	9,883	1,101,438	1,235,946
$1 under $5,000	24,482	25,337	140,673	1,307,679	- 43,039	1,350,718	378,088	28,297	12,933	22,901	1,406	3,164	349,791	371,717
$5,000 under $10,000	7,354	7,554	72,423	439,184	- 54,748	493,932	136,803	9,558	4,693	6,860	425	1,222	127,245	136,354
$10,000 under $25,000	7,642	7,685	142,433	575,625	- 122,154	697,779	196,595	13,166	4,893	10,445	555	1,550	183,429	203,505
$25,000 or more	8,085	8,222	1,112,475	1,069,441	- 756,532	1,825,973	518,077	50,561	5,216	42,164	395	4,025	467,516	558,758

Footnotes at end of table.

Table 8.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit—Continued

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

Size of business net income or net deficit	Number of returns	Number of businesss	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction														
Businesses with and without net income, total	**1,090,250**	**1,097,417**	**50,942,938**	**16,931,665**	**7,947,840**	**8,983,825**	**2,212,914**	**216,102**	**267,365**	**163,030**	**19,035**	**34,139**	**1,996,812**	**2,644,293**
Businesses with net income, total	929,059	933,457	45,209,490	14,873,639	8,706,799	6,166,840	1,902,512	187,949	231,570	139,855	17,401	32,214	1,714,563	2,336,149
$1 under $2,000	209,941	211,689	2,156,458	2,632,015	200,636	2,431,379	283,044	12,926	25,655	7,834	1,104	618	270,118	295,039
$2,000 under $5,000	216,831	216,878	3,901,402	2,274,179	735,840	1,538,339	201,332	14,648	35,127	10,965	1,709	693	186,684	251,849
$5,000 under $10,000	218,710	218,710	7,063,578	2,696,226	1,585,808	1,110,418	231,936	23,627	46,327	16,680	2,151	3,649	208,309	343,125
$10,000 under $25,000	221,320	221,520	16,082,334	4,289,614	3,404,442	885,172	496,957	57,668	85,779	47,576	6,911	6,416	439,289	715,768
$25,000 under $50,000	52,598	52,617	9,699,947	2,025,868	1,789,974	235,894	380,844	43,354	30,378	31,508	4,072	10,844	337,491	434,150
$50,000 or more	12,041	12,043	6,305,771	1,008,624	990,099	18,525	317,453	36,490	9,158	25,890	1,495	10,156	280,964	307,473
Businesses with deficit, total	163,497	163,960	5,733,448	2,093,598	- 758,959	2,852,557	316,530	29,135	36,957	23,924	1,715	2,133	287,395	316,126
$1 under $5,000	131,679	132,033	2,226,918	1,997,684	- 217,358	2,215,042	249,483	17,077	28,713	13,548	843	973	232,406	247,091
$5,000 under $10,000	17,069	17,069	860,502	211,335	- 112,014	323,349	32,298	6,991	5,186	6,498	*453	*78	25,307	28,977
$10,000 under $25,000	9,855	9,855	1,089,510	31,530	- 155,200	186,730	17,064	3,189	2,775	2,437	316	690	13,874	16,977
$25,000 or more	4,991	5,003	1,556,518	- 150,175	- 274,388	124,213	17,946	1,951	305	1,506	115	398	15,995	23,386
Manufacturing														
Businesses with and without net income, total	**234,158**	**235,526**	**12,928,527**	**4,845,463**	**1,512,431**	**3,333,032**	**855,109**	**92,634**	**69,730**	**76,531**	**5,282**	**10,474**	**762,475**	**896,314**
Businesses with net income, total	150,254	151,128	10,941,164	3,293,150	1,890,474	1,402,676	579,196	70,396	47,033	57,355	4,678	9,512	508,800	625,848
$1 under $2,000	37,370	37,821	427,652	603,258	28,878	574,380	86,780	3,225	4,723	1,941	*120	*313	83,555	88,053
$2,000 under $5,000	31,418	31,776	770,920	404,280	103,066	301,214	48,340	3,936	3,976	1,963	*374	*1,475	44,404	53,277
$5,000 under $10,000	26,336	26,336	1,096,273	404,676	195,185	209,491	45,537	6,158	8,667	5,039	*991	*768	39,379	56,055
$10,000 under $25,000	34,966	34,974	3,108,519	770,154	577,284	192,870	111,076	17,577	16,148	15,814	1,371	1,167	93,499	140,941
$25,000 under $50,000	14,445	14,445	2,794,052	598,012	514,436	83,576	117,464	18,464	9,051	14,697	1,458	2,966	99,000	125,177
$50,000 or more	5,774	5,776	2,743,749	521,447	471,624	49,823	173,405	21,137	4,522	17,982	385	2,837	152,267	165,771
Businesses with deficit, total	84,334	84,398	1,987,363	1,555,689	- 378,043	1,933,732	277,111	22,457	22,772	19,376	606	978	254,654	272,626
$1 under $5,000	66,082	66,128	641,196	1,299,189	- 84,888	1,384,077	196,350	9,232	17,414	7,278	*311	*299	187,118	193,960
$5,000 under $10,000	10,142	10,142	338,670	127,290	- 75,159	202,449	20,031	2,554	3,100	2,202	*54	*229	17,477	18,275
$10,000 under $25,000	5,718	5,718	488,573	87,848	- 80,744	168,592	29,268	4,452	1,613	4,125	*36	*147	24,816	28,501
$25,000 or more	2,396	2,410	518,924	42,323	- 137,252	179,575	31,869	6,500	649	6,025	208	331	25,369	32,051
Transportation, Communication, Electric, Gas, and Sanitary Services														
Businesses with and without net income, total	**411,145**	**415,472**	**18,069,893**	**7,080,392**	**1,956,999**	**5,123,393**	**1,116,096**	**182,222**	**123,866**	**168,500**	**2,896**	**6,311**	**933,874**	**1,169,903**
Businesses with net income, total	293,828	295,192	14,592,510	5,208,810	2,616,570	2,592,240	760,115	132,693	95,279	124,016	2,186	4,607	627,422	830,588
$1 under $2,000	75,296	75,296	992,104	1,130,697	66,100	1,064,597	143,057	12,916	12,790	11,173	*202	*107	130,141	142,737
$2,000 under $5,000	65,890	65,891	1,632,571	785,557	225,635	559,922	86,372	10,623	13,472	9,680	*41	*218	75,749	98,547
$5,000 under $10,000	64,880	65,170	2,704,401	945,777	463,583	482,194	109,362	21,064	24,585	20,105	*439	*387	88,298	128,580
$10,000 under $25,000	70,674	70,856	5,148,689	1,489,862	1,108,701	381,161	205,717	44,071	33,166	42,082	920	1,176	161,646	251,280
$25,000 under $50,000	14,328	14,328	2,423,865	575,068	475,513	99,555	122,184	23,720	8,803	22,595	307	866	98,464	128,119
$50,000 or more	3,648	3,651	1,690,879	304,191	277,039	27,152	98,508	20,429	2,545	18,484	277	1,854	78,078	87,005
Businesses with deficit, total	119,842	120,280	3,477,383	1,899,893	- 659,571	2,559,464	360,313	50,854	29,204	45,764	775	1,745	309,459	343,169
$1 under $5,000	85,299	85,657	1,421,454	1,370,459	- 151,029	1,521,488	192,253	23,474	20,813	20,325	585	545	168,779	182,268
$5,000 under $10,000	19,487	19,506	799,384	238,802	- 134,278	373,080	48,186	6,920	4,126	6,531	*68	*145	41,267	46,275
$10,000 under $25,000	10,920	10,925	644,834	208,059	- 177,942	386,001	62,212	10,196	3,274	9,372	65	540	52,016	57,125
$25,000 or more	4,175	4,192	611,711	89,853	- 196,322	286,175	61,416	10,476	1,011	9,733	58	527	50,940	61,075

Footnotes at end of table.

Table 8.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit—Continued

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

Size of business net income or net deficit	Number of returns	Number of businesss	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade														
Businesses with and without net income, total	**2,367,677**	**2,454,720**	**195,654,840**	**44,711,190**	**11,173,789**	**33,537,401**	**6,937,221**	**465,886**	**529,776**	**350,838**	**39,743**	**61,062**	**6,471,335**	**7,543,938**
Businesses with net income, total	1,481,314	1,515,131	167,175,158	29,587,082	14,378,969	15,208,113	4,706,400	347,332	394,199	261,032	34,751	56,029	4,359,068	5,320,536
$1 under $2,000	537,587	542,257	9,218,121	8,785,711	372,492	8,413,219	1,143,313	60,833	75,020	45,392	3,666	4,378	1,082,481	1,159,854
$2,000 under $5,000	277,641	278,603	14,786,072	3,714,187	934,007	2,780,180	453,911	32,812	49,086	26,655	2,943	3,021	421,099	520,281
$5,000 under $10,000	250,789	251,183	24,671,178	3,851,240	1,817,348	2,033,892	478,095	41,944	69,839	31,890	6,400	5,672	436,151	595,949
$10,000 under $25,000	299,407	300,579	53,315,989	6,721,614	4,794,896	1,926,718	955,603	105,204	128,941	79,678	14,207	20,756	850,400	1,241,795
$25,000 under $50,000	105,231	105,518	37,591,460	4,216,944	3,594,597	622,347	858,078	66,056	60,642	48,652	6,979	14,960	792,022	984,883
$50,000 or more	36,861	36,991	27,592,338	3,094,434	2,865,628	228,806	980,539	57,152	23,859	40,463	2,294	11,669	923,387	996,877
Businesses with deficit, total	922,564	939,589	28,479,682	15,708,972	- 3,205,179	18,914,151	2,326,793	132,853	147,147	100,826	6,097	7,861	2,193,940	2,326,942
$1 under $5,000	757,194	768,560	12,416,774	13,967,861	- 990,789	14,958,650	1,884,511	83,980	115,752	58,901	3,610	4,400	1,800,531	1,877,497
$5,000 under $10,000	100,470	100,566	5,330,178	1,427,396	- 708,690	2,136,086	236,672	23,638	20,797	19,794	1,446	1,400	213,033	234,230
$10,000 under $25,000	56,788	56,974	6,215,114	491,021	- 886,714	1,377,735	147,521	17,071	10,086	14,690	901	1,549	130,450	151,743
$25,000 or more	13,371	13,489	4,517,616	- 142,522	- 618,988	476,466	74,217	10,090	1,650	9,014	204	847	64,128	79,646
Wholesale Trade														
Businesses with and without net income, total	**311,536**	**314,727**	**43,800,602**	**7,151,764**	**3,194,048**	**3,957,716**	**1,386,130**	**96,618**	**80,793**	**80,206**	**4,074**	**7,031**	**1,289,512**	**1,512,119**
Businesses with net income, total	235,611	236,768	38,180,874	6,002,029	3,604,376	2,397,653	1,166,955	79,034	65,072	64,661	3,515	6,641	1,087,921	1,295,089
$1 under $2,000	49,816	49,848	868,885	878,720	39,500	839,220	134,416	7,379	7,031	5,443	*255	*743	127,037	136,228
$2,000 under $5,000	44,597	44,597	2,533,260	624,488	153,406	471,082	80,465	5,070	7,953	3,615	*800	*1,044	75,395	90,304
$5,000 under $10,000	40,613	40,623	3,532,703	730,627	291,944	438,683	105,591	8,593	8,890	6,325	*374	*661	96,999	121,848
$10,000 under $25,000	59,564	59,600	10,768,052	1,404,316	968,528	435,788	210,785	22,282	19,860	19,138	1,128	1,806	188,502	269,165
$25,000 under $50,000	27,976	27,978	9,465,554	1,149,432	965,912	183,520	235,287	14,996	14,104	13,069	550	1,287	220,292	270,849
$50,000 or more	14,115	14,122	11,012,419	1,282,328	1,185,086	97,242	421,010	21,834	8,139	18,135	422	1,116	399,176	428,497
Businesses with deficit, total	77,330	77,959	5,619,728	1,181,121	- 410,327	1,591,448	227,820	18,394	16,052	16,297	565	425	209,426	225,665
$1 under $5,000	59,348	59,636	1,708,029	994,781	- 89,150	1,083,931	145,389	10,548	11,810	8,998	293	222	134,841	142,401
$5,000 under $10,000	9,191	9,191	876,832	157,806	- 64,827	222,633	35,774	2,735	2,141	2,625	*31	*30	33,039	36,365
$10,000 under $25,000	6,761	6,765	1,308,172	88,346	- 107,264	195,610	28,893	3,216	1,886	2,914	*195	*97	25,677	28,383
$25,000 or more	2,364	2,367	1,726,695	- 68,296	- 149,086	80,790	17,890	1,910	217	1,776	46	76	15,980	18,636
Retail Trade														
Businesses with and without net income, total	**1,918,685**	**1,985,755**	**146,100,911**	**34,913,255**	**7,341,923**	**27,571,332**	**5,158,587**	**344,935**	**422,620**	**250,326**	**34,607**	**52,838**	**4,813,652**	**5,610,593**
Businesses with net income, total	1,153,865	1,178,955	124,150,636	21,815,752	9,956,190	11,859,562	3,272,836	250,934	309,843	181,965	30,209	48,057	3,021,902	3,726,227
$1 under $2,000	450,134	454,053	7,892,924	7,334,358	306,348	7,028,010	934,721	47,772	61,737	35,120	3,132	3,292	886,949	949,040
$2,000 under $5,000	213,822	214,783	11,884,952	2,821,160	720,524	2,100,636	338,294	26,103	38,383	21,569	2,143	1,976	312,191	390,102
$5,000 under $10,000	193,530	193,911	20,381,464	2,798,282	1,402,907	1,395,375	330,844	31,533	57,108	24,069	6,018	4,986	299,311	423,909
$10,000 under $25,000	222,017	222,950	41,097,696	4,860,160	3,543,003	1,317,157	672,864	77,004	102,983	55,238	12,751	18,644	595,860	885,135
$25,000 under $50,000	71,538	71,817	26,933,111	2,825,897	2,421,934	403,963	575,518	46,573	43,637	32,991	5,680	12,130	528,945	660,345
$50,000 or more	21,333	21,441	15,960,489	1,701,459	1,561,473	139,986	522,125	33,684	15,259	20,969	1,844	10,487	488,440	529,765
Businesses with deficit, total	793,343	806,800	21,950,274	13,524,468	- 2,614,267	16,138,735	1,950,457	104,702	121,987	76,365	5,404	7,105	1,845,755	1,954,390
$1 under $5,000	654,147	663,109	10,239,007	12,077,486	- 838,123	12,915,609	1,616,427	67,904	95,965	45,856	3,351	3,876	1,548,523	1,611,563
$5,000 under $10,000	86,154	86,250	4,333,522	1,188,014	- 604,306	1,792,320	184,133	18,154	17,648	14,465	1,255	1,333	165,979	182,230
$10,000 under $25,000	47,049	47,154	4,692,352	361,738	- 735,740	1,097,478	109,410	11,976	7,727	9,987	696	1,435	97,433	115,731
$25,000 or more	10,178	10,287	2,685,393	- 75,629	- 436,098	360,469	51,344	7,737	1,380	6,800	158	771	43,608	55,968

Footnotes at end of table.

Table 8.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit—Continued

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

Size of business net income or net deficit	Number of returns	Number of businesss	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade Not Allocable														
Businesses with and without net income, total	**153,304**	**154,238**	**5,753,327**	**3,048,744**	**637,818**	**2,410,926**	**473,450**	**32,799**	**32,614**	**26,910**	**1,691**	**2,653**	**440,651**	**507,949**
Businesses with net income, total	98,637	99,408	4,843,648	1,989,165	818,403	1,170,762	312,733	21,367	22,568	17,244	1,389	2,252	291,366	349,302
$1 under $2,000	37,968	38,356	456,312	582,980	26,644	556,336	76,145	5,707	6,355	4,832	*279	*342	70,438	76,555
$2,000 under $5,000	19,223	19,223	367,860	268,576	60,077	208,499	35,158	1,642	2,751	1,474	—	—	33,516	39,880
$5,000 under $10,000	16,649	16,649	757,010	322,186	122,497	199,689	41,663	1,821	3,842	1,499	*8	*24	39,842	50,184
$10,000 under $25,000	18,029	18,029	1,450,241	464,941	283,365	181,576	73,525	6,130	6,242	5,500	*328	*307	67,395	89,232
$25,000 under $50,000	5,723	5,723	1,192,795	242,037	206,751	35,286	47,384	4,493	2,907	2,597	*749	*1,543	42,890	53,813
$50,000 or more	1,428	1,428	619,429	116,333	119,068	- 2,735	40,059	1,668	475	1,394	*28	*66	38,390	41,258
Businesses with deficit, total	54,796	54,830	909,679	1,059,275	- 180,585	1,239,860	160,832	11,503	10,067	9,736	*302	*401	149,329	158,704
$1 under $5,000	45,815	45,815	469,738	940,734	- 63,515	1,004,249	129,854	6,421	8,532	4,791	*132	*347	123,433	130,396
$5,000 under $10,000	5,125	5,125	119,824	81,576	- 39,557	121,133	16,765	2,749	1,008	2,704	*160	*37	14,016	15,635
$10,000 under $25,000	3,055	3,055	214,589	37,294	- 43,710	81,004	9,218	1,878	473	1,789	*10	*18	7,340	7,629
$25,000 or more	833	835	105,528	113	- 33,803	33,916	5,007	*456	*54	*451	—	—	4,551	5,054
Finance, Insurance, and Real Estate														
Businesses with and without net income, total	**1,015,920**	**1,057,726**	**21,156,800**	**26,588,514**	**7,072,331**	**19,516,183**	**4,884,535**	**210,691**	**209,745**	**151,222**	**8,993**	**15,681**	**4,673,844**	**5,293,822**
Businesses with net income, total	750,802	775,168	18,301,632	20,333,684	8,185,727	12,147,957	3,649,726	149,223	165,419	107,186	7,022	10,763	3,500,503	4,044,427
$1 under $2,000	243,342	245,767	1,023,310	5,069,051	204,341	4,864,710	760,510	28,857	31,892	18,427	972	2,579	731,653	781,182
$2,000 under $5,000	148,039	149,033	1,466,881	3,409,332	499,642	2,909,690	532,056	20,631	23,590	14,615	948	1,078	511,425	567,615
$5,000 under $10,000	137,945	139,343	2,194,528	3,188,105	1,014,630	2,173,475	498,065	19,812	30,333	14,544	628	640	478,253	573,497
$10,000 under $25,000	157,017	157,852	5,175,303	4,635,210	2,510,818	2,124,392	808,129	39,221	47,035	25,990	2,833	2,654	768,908	970,532
$25,000 under $50,000	59,198	59,440	4,028,378	2,643,371	2,027,837	615,534	538,991	22,293	24,616	17,507	1,026	2,120	516,698	624,456
$50,000 or more	23,697	23,733	4,413,234	1,907,831	1,928,460	- 20,629	608,122	22,319	13,863	19,065	731	1,869	585,803	641,552
Businesses with deficit, total	279,197	282,558	2,855,167	6,629,759	- 1,113,395	7,743,154	1,311,282	66,072	48,151	47,774	2,230	5,390	1,245,210	1,333,876
$1 under $5,000	239,523	241,307	916,315	5,571,503	- 313,091	5,884,594	939,715	42,424	36,938	30,107	1,345	2,604	897,291	936,698
$5,000 under $10,000	20,576	20,905	283,761	589,265	- 149,180	738,445	131,640	6,617	5,342	5,902	439	294	125,023	137,308
$10,000 under $25,000	15,099	15,116	513,817	503,330	- 225,492	728,822	123,314	7,612	4,581	5,593	303	701	115,702	126,753
$25,000 or more	5,161	5,230	1,141,275	1,790	- 425,632	427,422	129,251	10,759	1,526	7,341	155	1,809	118,492	146,361
Services														
Businesses with and without net income, total	**3,520,319**	**3,654,001**	**83,289,968**	**85,237,526**	**25,531,243**	**59,706,283**	**15,563,049**	**717,434**	**806,332**	**505,058**	**41,625**	**64,471**	**14,845,615**	**16,610,334**
Businesses with net income, total	2,746,968	2,826,461	75,507,960	67,913,776	28,511,320	39,402,456	12,371,673	527,630	633,985	365,778	35,680	51,449	11,844,044	13,443,957
$1 under $2,000	1,049,524	1,070,033	4,132,883	20,176,995	841,628	19,335,367	2,955,701	92,761	133,314	54,636	4,016	5,950	2,862,940	3,005,433
$2,000 under $5,000	599,313	603,969	6,938,820	10,821,503	1,976,876	8,844,627	1,586,695	68,559	99,602	44,906	4,183	6,280	1,518,136	1,715,483
$5,000 under $10,000	434,060	435,722	9,468,869	8,650,762	3,110,407	5,540,355	1,313,129	69,879	105,398	47,683	6,569	7,334	1,243,250	1,500,359
$10,000 under $25,000	409,465	410,976	19,095,233	11,249,771	6,473,749	4,776,022	1,947,535	119,650	150,385	83,903	11,203	16,972	1,827,885	2,323,660
$25,000 under $50,000	196,128	196,502	17,326,190	8,943,546	6,937,149	2,006,397	1,906,069	89,966	99,356	67,336	7,331	9,496	1,816,104	2,165,295
$50,000 or more	109,025	109,259	18,545,965	9,859,253	9,171,510	687,743	3,033,650	113,496	67,225	86,569	3,664	8,717	2,920,154	3,135,133
Businesses with deficit, total	816,474	827,540	7,782,008	18,623,616	- 2,980,077	21,603,693	3,462,584	214,262	192,309	161,160	6,485	14,033	3,248,321	3,447,267
$1 under $5,000	682,348	690,624	4,095,995	14,982,627	- 964,333	15,946,960	2,426,394	113,415	147,984	77,578	4,307	5,985	2,312,979	2,403,775
$5,000 under $10,000	85,251	85,543	1,216,536	1,963,387	- 592,611	2,555,998	406,898	35,805	26,562	29,131	597	2,014	371,093	393,712
$10,000 under $25,000	38,461	38,560	1,097,305	1,219,960	- 556,062	1,776,022	325,496	30,875	14,633	25,804	1,297	3,328	294,621	325,905
$25,000 or more	12,597	12,813	1,372,172	585,194	- 867,070	1,452,264	345,102	40,961	4,090	34,216	520	3,812	304,141	363,708

Footnotes at end of table.

Table 8.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit—Continued

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

Size of business net income or net deficit	Number of returns	Number of businesss	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Nature of Business Not Allocable														
Businesses with and without net income, total	**54,845**	**55,033**	**1,112,087**	**1,154,665**	**248,246**	**906,419**	**193,405**	**8,966**	**7,517**	**7,099**	**251**	**194**	**184,439**	**208,155**
Businesses, with net income, total	42,203	42,216	999,462	876,231	286,649	589,582	143,856	5,419	5,433	4,633	246	182	138,437	159,025
$1 under $2,000	21,472	21,473	135,158	390,001	17,571	372,430	54,767	1,360	1,969	954	*11	*51	53,407	56,951
$2,000 under $5,000	6,076	6,076	134,291	81,811	20,152	61,659	10,997	314	432	280	**224	**43	10,683	12,611
$5,000 under $10,000	6,928	6,928	102,748	132,546	48,824	83,722	19,025	596	990	421	**	**	18,429	22,150
$10,000 under $25,000	5,006	5,006	274,076	126,849	75,425	51,424	21,700	1,262	1,310	1,219	**	**	20,437	26,439
$25,000 under $50,000	2,154	2,154	196,544	90,756	73,387	17,369	17,766	932	578	904	—	—	16,834	20,593
$50,000 or more	579	579	156,646	55,165	51,291	3,874	19,705	954	154	855	*11	*88	18,751	20,385
Businesses with deficit, total	12,787	12,817	112,625	282,230	- 38,404	320,634	50,112	3,595	2,229	2,515	*5	*12	46,517	49,653
$1 under $5,000	11,352	11,382	48,729	228,447	- 12,505	240,952	36,906	2,602	2,019	1,773	**5	**12	34,305	35,870
$5,000 under $10,000	913	913	4,993	24,518	- 5,691	30,209	4,974	*201	*133	*166	—	—	4,773	4,807
$10,000 under $25,000	292	292	*11,925	16,147	- 3,306	19,453	*2,724	*45	*15	*43	**	**	*2,679	3,355
$25,000 or more	230	230	46,978	13,118	- 16,901	30,019	5,508	747	62	533	**	**	*4,761	5,621

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **
NOTE: Detail may not add to total because of rounding.

Table 9. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry.

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	**12,701,597**	**505,884,882**	**25,796,183**	**10,102,834**	**16,241,787**	**41,985,964**	**55,449,987**	**8,215,438**	**408,732,113**	**15,343,781**	**7,528,124**	**8,087,257**	**33,160,406**	**80,306,493**
All nonfarm industries	**9,730,019**	**411,205,713**	**13,952,703**	**7,672,459**	**7,190,257**	**37,483,041**	**54,947,219**	**6,767,006**	**347,821,195**	**9,184,339**	**6,006,302**	**4,219,486**	**30,757,452**	**68,010,051**
Agriculture, forestry, and fishing	**3,279,306**	**101,112,780**	**12,531,688**	**2,563,754**	**9,291,334**	**5,390,911**	**1,279,306**	**1,622,531**	**66,026,208**	**6,497,750**	**1,618,709**	**3,996,650**	**3,136,497**	**13,727,448**
Farms, total	2,971,578	94,679,168	11,843,481	2,430,375	9,051,530	4,502,923	502,766	1,448,432	60,910,919	6,159,442	1,521,821	3,867,771	2,402,955	12,296,442
Field crop	1,309,126	41,883,693	5,961,219	1,368,880	4,328,284	1,794,008	3,571,124	848,584	30,303,517	3,525,107	965,131	2,100,477	1,018,886	7,579,818
Vegetable and melon	61,785	2,679,434	220,448	74,976	126,986	293,850	100,517	24,509	1,901,741	131,538	47,357	51,738	181,365	311,268
Fruit and tree nut	89,184	2,435,023	273,990	103,434	212,726	507,908	- 78,360	33,366	1,487,562	106,682	50,159	68,497	249,470	428,252
Horticultural specialty	17,516	611,355	30,657	17,857	38,497	123,899	60,234	13,232	562,786	25,028	14,592	37,677	113,164	74,654
Beef cattle feedlots	10,257	1,602,234	54,814	6,453	134,042	58,425	- 91,303	2,183	488,321	9,218	1,297	19,771	8,799	29,189
Beef cattle, except feedlots	659,923	19,981,318	2,068,529	372,249	1,881,480	572,257	- 2,106,508	224,187	9,877,893	663,789	152,395	573,905	156,175	1,254,426
Hogs, sheep, and goats	253,718	6,567,835	764,912	104,789	602,912	144,450	- 523,863	85,469	4,058,581	342,540	63,251	239,688	56,071	569,947
Dairy farms	174,905	11,452,010	1,557,806	207,181	1,110,867	661,016	768,412	115,214	8,461,532	1,059,062	144,949	653,499	458,897	1,328,282
Poultry and eggs	43,028	1,659,879	206,253	25,363	134,458	142,601	- 36,560	16,359	1,040,176	87,698	15,797	46,919	97,522	122,841
General livestock, except animal specialty	85,579	3,978,456	249,522	39,983	253,895	54,022	- 359,073	16,174	1,617,910	74,717	14,561	43,342	15,048	165,692
Animal specialty	83,610	858,845	197,798	25,070	101,760	80,870	- 439,343	18,515	402,878	40,838	6,181	11,800	22,427	74,467
Farms not allocable	182,947	969,087	257,532	84,141	125,621	69,617	- 362,509	50,640	708,022	93,225	46,152	20,458	25,131	357,605
Farms, operators only, total	2,549,510	89,562,459	11,450,072	1,957,846	8,774,810	4,422,204	- 1,613,745	1,097,216	56,127,645	5,867,992	1,103,609	3,724,124	2,332,030	9,932,942
Field crop	954,930	37,679,151	5,678,493	976,358	4,102,730	1,753,438	1,690,567	542,426	26,301,856	3,297,318	611,335	1,970,988	982,340	5,533,902
Vegetable and melon	55,185	2,586,270	205,068	67,189	123,586	293,155	76,496	19,170	1,841,457	127,926	41,494	51,676	181,354	282,155
Fruit and tree nut	87,192	2,397,060	270,286	102,554	210,264	502,285	- 93,853	32,080	1,450,705	103,999	49,337	67,140	244,157	409,669
Horticultural specialty	**	**	**	**	**	**	**	13,136	498,573	21,938	14,225	37,677	86,640	63,529
Beef cattle feedlots	**	**	**	**	**	**	**	2,183	488,321	9,218	1,297	19,771	8,799	29,189
Beef cattle, except feedlots	650,974	19,864,100	2,052,384	365,769	1,876,745	570,062	- 2,145,905	218,847	9,783,321	657,797	146,959	572,832	154,201	1,205,269
Hogs, sheep, and goats	249,079	6,348,281	755,347	94,410	600,194	144,399	- 548,860	81,647	3,855,150	336,295	53,271	238,368	56,071	537,199
Dairy farms	174,165	11,445,442	1,555,904	206,710	1,110,213	660,768	767,839	114,476	8,455,157	1,057,214	144,480	652,880	458,683	1,327,561
Poultry and eggs	42,543	1,659,871	206,219	25,363	134,458	142,601	- 35,986	16,359	1,040,176	87,698	15,797	46,919	97,522	122,841
General livestock, except animal specialty	85,579	3,978,456	249,522	39,983	253,895	54,022	- 359,073	16,174	1,617,910	74,717	14,561	43,342	15,048	165,692
Animal specialty	81,749	854,698	195,964	24,576	101,760	79,528	- 437,020	16,877	401,390	40,838	6,181	11,800	22,427	72,980
Farms not allocable	140,440	599,792	198,538	31,004	88,446	66,149	- 485,904	23,841	393,628	53,035	4,673	10,731	24,790	182,955
Farms, landlords only, total	422,068	5,116,709	393,409	472,529	276,719	80,719	2,116,513	351,216	4,783,274	291,449	418,212	143,647	70,924	2,363,501
Field crop	354,196	4,204,542	282,726	392,522	225,555	40,570	1,880,557	306,158	4,001,661	227,789	353,796	129,489	36,546	2,045,916
Vegetable and melon	6,600	93,164	15,381	7,787	*3,401	*695	24,021	5,339	60,283	*3,612	5,863	*61	*11	29,113
Fruit and tree nut	1,992	37,963	3,705	881	2,461	*5,622	15,493	1,286	36,857	2,683	822	*1,357	*5,313	18,583
Horticultural specialty	**	**	**	**	**	**	**	*96	*64,212	*3,090	*367	—	*26,525	*11,125
Beef cattle feedlots	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Beef cattle, except feedlots	8,949	117,217	16,144	6,481	4,735	2,195	39,397	5,340	94,573	5,992	5,436	1,074	1,973	49,157
Hogs, sheep, and goats	*4,639	*219,554	*9,566	*10,379	*2,718	*51	*24,997	*3,822	*203,431	*6,245	*9,980	*1,320	—	*32,748
Dairy farms	*740	*6,567	*1,902	*471	*654	*248	*573	*738	*6,376	*1,847	*468	*619	*214	*721
Poultry and eggs	*485	*9	*33	*	—	*	*- 574	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	*1,861	*4,148	*1,834	*494	—	*1,342	*- 2,324	*1,638	*1,487	—	—	—	—	*1,487
Farms not allocable	42,507	369,295	58,995	53,137	37,175	3,468	123,395	26,799	314,394	40,190	41,479	9,727	*342	174,650
Agricultural services	214,066	4,861,885	483,167	104,154	189,358	673,825	572,651	125,086	3,996,486	260,665	78,967	112,895	563,769	1,004,691
Veterinary services	11,770	945,591	49,606	21,999	29,729	151,522	297,518	9,121	898,907	37,764	21,620	23,155	147,820	308,983
Livestock breeding	11,123	87,359	14,736	603	3,450	2,287	- 39,049	1,028	60,810	*782	*184	*58	*757	16,890
Animal services, except livestock breeding and veterinary	55,207	605,742	82,210	10,123	20,091	66,607	- 86,913	19,370	419,269	14,684	6,509	9,550	52,252	103,745
Landscape and horticultural services	96,436	1,820,176	157,424	42,770	45,543	253,259	324,798	69,854	1,536,220	103,846	30,818	26,237	196,019	396,451
Other agricultural services	39,530	1,403,016	179,192	28,660	90,544	200,150	76,297	25,713	1,081,280	103,589	19,836	53,895	166,921	178,623
Forestry	15,396	287,571	22,091	10,451	7,633	91,626	13	5,221	226,708	9,131	7,401	2,299	78,501	50,378
Fishing, hunting, and trapping	78,266	1,284,156	182,949	18,773	42,813	122,536	203,874	43,792	892,095	68,512	10,519	13,685	91,272	375,936
Mining	**119,763**	**8,567,096**	**514,680**	**689,260**	**272,572**	**388,403**	**294,773**	**54,994**	**6,616,209**	**305,955**	**532,305**	**132,499**	**252,089**	**1,546,603**
Metal mining	7,708	71,731	10,287	2,745	5,935	7,325	- 117,616	837	56,596	3,368	1,893	2,013	*485	13,530
Coal mining	3,640	785,635	68,645	23,090	16,050	136,836	- 9,381	1,529	537,302	39,742	16,291	8,015	79,429	54,651
Oil and gas extraction	105,127	7,536,124	417,819	656,042	244,646	221,291	431,474	50,867	5,896,052	252,701	508,691	120,431	160,121	1,453,028
Nonmetallic minerals, except fuels	3,288	173,606	17,929	7,383	5,941	22,951	- 9,704	1,761	126,259	10,144	5,430	2,040	12,053	25,394

Footnotes at end of table.

Table 9. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction	**1,073,301**	**47,834,507**	**1,800,346**	**809,618**	**834,150**	**7,028,072**	**7,460,676**	**892,691**	**42,064,443**	**1,359,505**	**696,908**	**567,344**	**6,061,126**	**8,276,824**
General building contractors and operative builders	226,326	16,897,953	405,704	235,558	360,009	2,114,842	1,654,471	168,703	14,108,279	270,394	187,378	216,080	1,772,329	1,999,762
General building contractors	223,505	16,629,499	400,771	232,334	338,743	2,103,767	1,632,066	166,995	13,911,790	268,020	186,105	206,724	1,762,896	1,961,011
Operative builders	2,821	268,454	4,932	3,225	21,266	11,075	22,406	1,708	196,488	2,373	1,272	9,356	*9,433	38,752
Heavy construction contractors	29,177	2,181,648	226,422	46,548	77,885	321,237	223,457	22,128	1,879,266	184,555	39,259	59,999	269,879	282,856
Highway and street construction	8,718	1,126,437	116,999	26,051	36,014	194,541	83,935	7,464	980,742	103,234	23,338	31,984	173,102	101,358
Heavy construction, except highway	20,459	1,055,210	109,422	20,497	41,872	126,696	139,522	14,664	898,524	81,321	15,920	28,015	96,776	181,498
Special trade contractors	773,446	27,296,045	1,104,103	502,480	369,296	4,258,112	5,342,312	664,554	24,974,136	866,091	452,270	272,435	3,777,368	5,722,902
Plumbing, heating, and air conditioning	78,447	4,578,010	144,517	91,261	49,102	686,603	684,278	64,280	4,278,038	115,423	86,765	41,410	628,346	729,188
Painting, paper hanging, and decorating	125,632	3,091,539	90,266	71,840	28,504	616,244	731,805	113,846	2,838,918	75,197	65,004	23,179	533,643	761,612
Electrical work	54,581	2,605,145	78,969	57,446	25,629	409,837	380,153	43,631	2,310,836	61,801	49,710	20,179	342,739	424,649
Masonry, stonework, tile setting, and plastering	78,967	3,689,486	90,217	81,214	33,149	810,213	671,978	71,135	3,374,677	79,419	73,082	29,698	705,089	704,231
Carpentering and flooring	241,738	4,681,932	155,215	36,225	51,962	394,916	1,390,068	218,562	4,352,467	118,092	30,880	35,171	358,310	1,461,419
Roofing and sheet metal work	43,169	1,794,364	49,052	20,581	11,812	275,877	332,916	37,951	1,621,501	39,548	18,340	9,316	248,148	349,398
Concrete work	14,623	931,099	42,809	20,218	10,868	187,071	155,776	12,429	889,464	38,813	18,839	10,360	178,138	159,173
Water well drilling	8,509	571,622	46,188	8,996	9,952	49,801	81,860	7,149	532,345	38,417	8,301	8,707	46,245	95,806
Miscellaneous special trade contractors	127,780	5,352,848	406,871	114,699	148,320	827,549	913,477	95,571	4,775,891	299,383	101,348	94,416	736,711	1,037,426
Contractors not allocable	44,352	1,458,861	64,117	25,031	26,960	333,882	240,636	37,306	1,102,763	38,465	18,003	18,830	241,550	271,304
Manufacturing	**296,216**	**14,846,538**	**841,104**	**339,909**	**268,433**	**2,692,415**	**1,673,759**	**190,698**	**12,763,831**	**606,075**	**282,425**	**183,739**	**2,288,268**	**2,178,893**
Food and kindred products	4,769	872,650	18,105	9,410	6,933	77,280	46,509	3,510	701,814	13,724	7,281	4,032	62,082	55,576
Textile mill products	5,896	254,660	6,385	5,857	690	46,069	34,044	4,507	250,763	5,168	5,728	*618	44,962	39,884
Apparel and other textile products	11,776	672,088	17,526	34,177	3,250	306,849	62,389	7,665	539,266	9,955	29,414	1,877	246,997	80,011
Lumber and wood products, except furniture	73,976	4,243,968	355,957	92,359	117,505	666,177	392,040	53,882	3,559,475	276,180	77,132	83,524	561,090	506,280
Furniture and fixtures	6,033	363,146	9,173	4,222	3,534	62,750	26,469	4,259	323,988	7,613	4,030	3,146	55,971	35,329
Printing, publishing, and allied industries	53,985	2,610,123	125,260	59,653	30,940	442,545	402,769	33,865	2,422,380	93,648	56,317	22,943	419,523	476,123
Chemicals and allied products	2,268	119,857	9,236	1,454	2,233	*6,239	15,108	1,393	84,571	*4,275	*719	*639	*4,020	26,028
Leather and leather products	1,031	33,916	*914	*432	*759	*3,619	976	*91	*28,196	*194	*197	*370	*2,846	*2,480
Stone, clay, and glass products	22,240	629,563	36,691	22,044	14,082	105,282	668	7,725	398,963	18,325	14,317	5,421	66,357	49,757
Primary metal industries	1,384	181,956	5,559	2,016	2,562	26,033	18,854	451	156,050	4,075	1,764	1,937	19,541	23,468
Fabricated metal products	16,126	802,703	33,848	14,228	11,481	144,950	144,391	9,805	762,553	25,855	13,203	8,216	137,506	164,847
Machinery, except electrical	28,936	1,854,889	135,457	48,856	37,000	484,654	250,242	21,144	1,556,706	96,985	31,417	27,498	392,394	293,821
Electrical and electronic equipment	7,181	260,023	19,271	3,640	8,848	43,093	11,169	3,366	211,634	4,103	2,302	2,115	35,480	51,236
Transportation equipment	3,868	222,386	5,732	6,779	3,469	23,976	24,815	2,326	217,028	3,785	6,646	3,453	23,255	30,567
Other manufacturing industries	51,478	1,663,775	56,907	34,333	24,612	252,891	229,676	33,365	1,499,008	41,284	31,562	17,729	216,235	322,694
Manufacturing not allocable	5,269	60,834	5,086	*450	*535	*8	13,642	3,344	51,435	*905	*396	*222	*8	20,792
Transportation, communication, electric, gas, and sanitary services	**438,795**	**19,965,525**	**1,864,611**	**502,961**	**636,785**	**1,767,043**	**1,995,557**	**306,484**	**15,607,625**	**1,178,554**	**365,822**	**381,342**	**1,274,147**	**2,737,117**
Local and interurban passenger transit	43,315	1,045,595	78,834	25,844	21,248	158,953	159,259	34,422	825,747	50,636	20,787	15,913	105,435	196,224
Taxicabs	26,937	487,631	20,483	11,121	5,431	62,133	92,839	21,100	402,900	17,423	10,533	5,031	61,531	106,493
Other passenger transportation	16,378	557,964	58,351	14,723	15,817	96,819	66,420	13,322	422,846	33,213	10,254	10,882	43,903	89,730
Trucking and warehousing	322,302	16,233,355	1,574,832	428,555	529,724	1,319,881	1,672,266	232,416	12,647,555	1,030,012	306,495	330,042	925,970	2,194,926
Trucking, local and long distance	316,871	15,746,790	1,560,917	419,047	516,792	1,273,784	1,633,576	228,102	12,263,428	1,016,610	299,201	321,177	887,471	2,150,392
Public warehousing and trucking terminals	5,431	486,564	13,915	9,508	12,933	46,087	38,690	4,314	384,127	11,402	7,293	8,865	38,499	44,533
Water transportation	11,776	367,419	52,640	4,210	31,785	25,718	10,446	5,340	272,166	21,499	3,324	9,354	24,617	61,456
Air transportation	9,131	301,000	42,024	11,529	16,702	43,197	-24,411	4,789	178,833	10,562	5,859	3,961	29,818	24,245
Transportation services	19,098	1,252,141	27,754	13,811	17,626	102,479	104,510	12,916	1,007,253	14,178	11,891	10,117	84,425	133,369
Passenger transportation arrangement	11,356	790,524	5,273	6,995	6,648	65,684	43,473	7,070	614,430	3,035	5,783	4,586	55,709	57,162
Freight transportation arrangement	1,719	255,020	7,484	3,203	4,264	14,897	30,954	1,465	232,694	4,258	2,796	2,247	13,682	36,162
Other transportation services	6,023	206,597	14,996	3,613	6,714	21,899	30,084	4,381	160,129	6,885	3,312	3,284	*15,033	40,044
Communication	5,512	124,902	26,435	2,821	5,408	21,207	-3,131	2,785	99,638	7,309	2,070	768	17,334	23,753
Electric, gas, and water services	2,615	139,960	6,384	*2,165	*536	*5,135	14,638	1,570	136,795	5,317	*2,164	*499	*5,022	15,480
Sanitary services	25,046	501,154	55,708	14,027	13,757	90,473	61,980	12,246	439,638	39,041	13,232	10,687	81,527	87,665

Footnotes at end of table.

Table 9. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade	**2,527,084**	**202,283,802**	**2,969,860**	**3,148,363**	**1,950,693**	**12,552,143**	**9,375,330**	**1,447,271**	**167,544,586**	**2,034,297**	**2,416,332**	**1,224,047**	**9,749,581**	**13,427,535**
Wholesale trade	329,754	42,653,889	532,365	336,067	313,103	1,629,046	3,127,157	244,945	36,467,437	402,704	269,292	212,337	1,351,254	3,606,514
Motor vehicles and automotive equipment	14,709	2,284,954	18,516	12,968	14,619	133,878	135,214	10,429	1,859,308	13,008	10,935	8,947	122,701	152,357
Lumber and construction materials	10,179	1,044,933	23,012	10,706	12,897	58,859	81,196	8,120	871,640	17,053	8,364	8,542	44,986	89,358
Electrical goods	7,807	653,135	13,169	5,469	12,366	38,316	53,355	5,557	468,128	7,067	4,095	3,640	25,699	68,750
Hardware, plumbing, and heating equipment	7,294	859,674	13,461	15,751	12,474	78,151	77,832	5,060	632,651	6,855	9,815	5,871	52,682	87,192
Farm machinery and equipment	10,180	1,827,416	25,495	16,428	24,399	89,053	61,250	6,892	1,530,176	18,084	13,041	16,775	73,091	89,161
Other machinery, equipment, and supplies	24,951	2,712,292	56,128	33,937	33,158	157,862	339,315	20,464	2,489,937	45,480	28,885	25,644	143,294	370,919
Other durable goods	48,982	5,074,851	67,092	35,098	35,997	183,636	476,441	36,229	4,540,920	58,580	32,448	24,982	177,728	545,274
Drugs, chemicals, and allied products	13,761	844,327	8,948	5,180	2,171	69,813	127,707	8,904	791,629	7,036	4,749	1,614	68,826	138,237
Apparel, piece goods, and notions	13,427	733,923	8,897	4,420	4,599	30,350	139,342	10,511	652,843	5,636	2,170	3,794	7,733	148,896
Groceries and related products	35,235	7,482,198	85,643	44,568	31,983	341,102	388,068	29,382	6,914,838	76,151	40,269	26,926	317,000	412,649
Farm-product raw materials	11,932	5,998,199	40,886	10,967	35,144	49,060	36,714	5,957	4,362,813	24,826	7,895	20,750	34,572	103,823
Alcoholic beverages	2,114	499,186	5,218	5,863	2,522	29,166	35,479	1,843	460,742	4,742	4,792	1,816	27,425	36,167
Other nondurable goods	57,010	9,564,978	119,955	116,480	68,684	297,522	501,721	38,753	7,998,271	80,609	86,061	44,161	194,646	626,458
Wholesalers not allocable	72,173	3,073,823	45,945	18,232	22,088	72,277	673,523	56,844	2,893,540	37,576	15,772	18,876	60,892	737,272
Retail trade	2,066,267	153,814,591	2,322,072	2,744,076	1,574,571	10,537,410	5,687,993	1,121,838	126,048,217	1,555,767	2,094,526	973,098	8,077,016	9,076,116
Building materials, paint, hardware, garden supply, and mobile home dealers	63,032	6,246,826	119,614	118,570	119,167	538,232	354,745	39,843	5,089,890	81,998	85,972	63,046	435,448	523,809
Lumber and other building materials dealers	9,082	1,351,495	26,343	28,713	21,897	110,445	54,889	6,115	1,023,054	19,259	17,765	9,147	81,101	90,795
Paint, glass, and wallpaper stores	5,701	491,326	8,615	7,183	5,057	52,106	42,628	4,131	475,500	7,892	6,549	4,964	51,098	45,604
Hardware stores	20,001	2,239,281	32,894	39,198	45,492	189,817	129,743	13,167	1,798,757	21,813	30,902	25,009	152,606	198,076
Retail nurseries and garden supply stores	22,411	1,301,371	35,267	25,420	19,837	147,709	75,559	11,624	1,093,878	20,327	17,041	7,154	119,204	120,650
Mobile home dealers	5,837	863,354	16,495	18,055	26,885	38,155	51,926	4,806	698,701	12,707	13,716	16,773	31,440	68,684
General merchandise stores	35,355	4,736,526	55,931	70,249	32,729	205,714	96,469	21,516	3,685,918	36,189	46,077	23,918	129,101	193,184
Variety stores	8,691	522,889	9,870	9,724	2,831	32,004	-4,825	4,202	372,943	3,354	4,691	1,374	18,897	26,459
Other general merchandise stores	26,664	4,213,637	46,061	60,525	29,899	173,710	101,294	17,314	3,312,975	32,835	41,386	22,544	110,204	166,725
Food stores	164,995	27,593,375	354,908	381,421	228,817	1,594,971	820,036	112,300	22,455,415	238,363	294,943	143,934	1,221,907	1,165,145
Grocery stores	102,990	21,949,693	238,300	301,214	172,165	1,104,025	580,791	70,995	18,066,951	169,399	241,236	112,374	890,318	816,930
Meat and fish markets, including freezer provisioners	16,880	2,312,686	31,092	20,810	17,990	150,745	113,750	12,639	2,136,244	26,708	19,004	14,754	140,897	128,623
Fruit stores and vegetable markets	7,006	661,932	7,489	5,421	3,977	25,895	5,528	4,064	436,763	5,243	3,617	1,183	20,444	21,589
Candy, nut, and confectionery stores	7,202	231,006	6,256	5,277	801	14,472	3,403	4,091	121,807	3,052	2,026	*122	*3,874	12,841
Dairy products stores	6,173	842,493	25,503	17,131	10,293	73,476	25,737	3,733	496,300	11,031	9,922	5,827	49,328	40,161
Retail bakeries	13,379	876,965	31,736	20,206	18,888	183,023	56,120	9,025	584,338	12,553	10,548	6,751	83,321	85,684
Miscellaneous food stores	11,365	718,601	14,533	11,362	4,704	43,336	34,708	7,753	613,013	10,378	8,589	2,923	33,725	59,316
Automotive dealers and service stations	205,138	53,298,532	402,329	683,327	322,094	2,315,461	1,433,286	142,331	45,589,343	307,451	591,246	201,184	1,999,151	1,824,940
Motor vehicle dealers - new car dealers (franchised)	6,831	2,582,906	13,729	23,998	52,120	96,931	2,532	3,981	1,617,782	7,928	12,969	21,579	48,689	41,250
Motor vehicle dealers - used cars only	42,297	5,145,579	45,534	44,991	59,772	165,967	119,713	22,259	3,868,676	30,216	33,155	33,977	121,152	224,208
Auto and home supply stores	27,229	3,502,376	54,867	60,229	47,723	299,759	198,077	17,236	3,050,982	41,344	50,775	33,585	264,474	252,356
Gasoline service stations	111,931	40,213,571	248,678	526,299	106,666	1,630,971	1,092,856	90,620	35,839,316	208,868	476,185	83,931	1,471,976	1,228,865
Boat dealers	7,009	586,813	18,391	7,835	21,051	41,810	-18,220	2,313	275,887	3,254	4,382	5,612	25,853	18,115
Recreational vehicles	3,117	339,137	7,941	7,975	13,245	26,204	1,578	1,781	218,357	5,285	3,971	9,581	22,876	9,371
Motorcycle dealers	3,829	807,041	11,041	11,327	19,641	51,372	28,670	2,525	625,908	9,235	9,330	11,869	41,688	38,699
Miscellaneous aircraft and automotive dealers	2,895	121,108	2,147	673	1,876	*2,447	8,080	1,616	92,436	*1,320	478	*1,051	*2,443	12,077
Apparel and accessory stores	66,917	5,114,523	84,019	113,132	84,310	462,733	256,790	38,857	4,155,130	54,974	87,917	48,064	373,200	452,462
Men's and boys' clothing and furnishings stores	6,316	468,610	8,072	8,940	8,061	33,023	26,414	4,072	380,589	5,127	7,612	4,170	28,703	43,120
Women's ready-to-wear stores	18,016	1,396,959	29,355	33,177	24,176	136,479	29,149	9,349	1,090,326	16,228	25,639	10,505	105,380	104,539
Women's accessory and specialty stores	2,383	127,505	1,221	1,666	*219	12,941	6,816	1,154	95,960	*867	*1,283	*124	*10,126	10,470
Children's and infant wear stores	4,587	454,953	4,829	5,967	5,298	47,329	7,164	2,131	416,676	4,270	5,036	4,796	44,151	19,597
Family clothing stores	10,291	839,702	12,374	18,922	15,369	66,471	47,575	4,959	701,900	9,545	15,320	12,798	51,842	79,214
Shoe stores	8,262	1,094,935	12,272	24,842	17,693	105,786	82,575	5,789	853,678	7,551	18,293	9,060	84,036	108,269
Furriers and fur shops	*1,874	*141,396	*684	*2,762	*608	*16,383	*24,385	*1,864	*140,839	*683	*2,746	*606	*16,233	*24,465
Apparel and accessory stores, not elsewhere classified	15,188	590,463	15,212	16,856	12,886	44,321	32,712	9,539	475,161	10,703	11,989	6,005	32,728	62,789

Footnotes at end of table.

Table 9. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade — Continued														
Retail trade — Continued														
Furniture and home furnishings stores	112,928	7,725,396	149,020	153,165	124,318	661,067	402,676	72,434	6,418,782	103,038	116,719	100,789	517,439	655,261
Furniture stores	30,307	2,436,831	47,699	42,905	37,307	135,197	147,853	21,101	2,082,646	38,793	34,770	31,162	102,224	215,891
Floor covering stores	10,095	1,104,147	21,081	20,360	14,431	122,663	69,742	7,658	953,993	15,733	16,117	12,484	113,809	94,351
Drapery, curtain and upholstery stores	10,341	439,952	5,672	8,082	1,952	58,095	55,707	6,947	389,027	4,055	6,624	1,458	49,079	63,911
Home furnishings and equipment stores, except appliances	21,151	835,956	17,475	19,969	22,826	95,318	17,309	12,387	649,874	14,133	14,710	19,687	74,602	78,234
Household appliance stores	15,213	1,398,288	11,669	25,822	25,140	94,430	75,641	11,249	1,165,704	9,309	20,886	20,862	88,771	91,778
Radio and television stores	16,610	1,026,406	18,416	21,076	11,029	105,353	41,777	9,103	857,559	13,165	16,772	8,586	72,647	74,586
Music stores	9,211	483,816	27,007	14,951	11,632	50,012	- 5,354	3,989	319,979	7,849	6,841	6,550	16,308	36,511
Eating and drinking places	228,350	17,852,266	545,555	697,901	320,503	3,017,629	798,884	143,346	13,109,518	345,434	472,605	184,241	1,990,663	1,355,337
Eating places	161,739	13,365,366	422,913	505,557	236,169	2,509,848	600,900	103,921	9,881,638	271,259	342,978	134,626	1,666,474	1,010,151
Drinking places	66,611	4,486,901	122,642	192,344	84,334	507,781	197,985	39,425	3,227,881	74,175	129,627	49,614	324,189	345,186
Miscellaneous retail stores	1,154,720	29,961,571	584,795	507,911	330,971	1,618,751	1,384,498	532,132	24,448,158	370,188	385,937	199,617	1,303,706	2,734,601
Drug stores and proprietory stores	14,460	2,825,457	29,254	44,469	21,312	289,827	282,121	12,800	2,716,942	27,910	42,380	20,274	278,199	298,434
Liquor stores	25,065	5,038,021	54,169	113,292	43,899	240,100	220,356	18,586	4,299,776	43,125	96,078	31,271	202,731	257,521
Used merchandise stores	82,122	2,095,060	51,766	31,891	37,467	69,913	75,393	39,593	1,592,384	32,064	23,418	21,671	61,747	199,528
Sporting goods and bicycle shops	42,543	2,161,482	40,083	39,095	30,030	158,960	163,950	22,556	1,792,721	25,078	28,539	22,472	138,619	212,338
Book stores	14,897	477,428	6,685	5,807	3,174	20,667	42,917	7,924	408,104	3,659	4,025	2,314	15,226	59,373
Stationery stores	5,791	435,519	8,717	12,706	4,351	52,159	14,756	2,933	410,828	8,207	12,242	*4,235	50,714	30,239
Jewelry stores	29,706	1,541,899	22,039	35,431	25,069	112,744	179,387	16,726	1,286,411	17,179	30,499	16,440	82,201	232,838
Hobby, toy, and game shops	16,289	338,375	8,319	5,104	6,424	9,192	- 5,679	7,029	233,247	3,866	1,484	4,737	5,867	21,698
Camera and photographic supply stores	1,258	92,624	3,038	2,659	1,170	*4,944	11,671	748	83,444	2,714	2,308	*1,168	*3,914	14,734
Gift, novelty, and souvenir shops	32,456	994,998	26,869	20,236	16,217	103,153	26,570	17,175	756,600	10,367	16,474	7,609	80,939	100,406
Luggage and leather goods stores	2,985	50,742	*1,623	*1,067	*970	*268	8,462	2,589	45,590	*970	*952	*137	*76	11,524
Sewing, needlework, and piece goods stores	16,024	321,488	5,177	6,029	5,422	19,149	22,305	9,121	225,057	3,188	3,532	1,288	8,926	41,147
Mail order houses	20,585	385,069	6,235	6,155	6,490	31,461	50,447	8,191	319,917	4,916	4,321	3,115	21,298	76,859
Merchandising machine operators	15,182	753,444	55,394	17,598	11,114	37,839	50,939	7,526	666,811	42,695	16,461	8,355	34,295	68,954
Direct selling organizations	698,659	4,835,907	110,762	36,727	37,887	79,496	- 46,379	284,422	3,311,418	55,154	23,104	18,951	46,466	579,388
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	12,478	406,793	28,960	5,986	4,535	16,509	26,413	5,482	386,742	19,139	5,044	3,468	13,736	47,504
Fuel oil dealers	5,416	1,299,366	19,035	11,350	6,260	29,585	58,118	2,922	1,078,046	14,174	9,707	4,069	22,671	64,515
Liquified petroleum gas (bottled) dealers	1,089	136,725	1,304	2,367	1,345	3,411	4,841	1,043	124,435	1,138	2,007	1,085	3,411	8,890
Florists	33,024	1,169,607	33,022	33,346	16,128	133,663	32,283	18,193	875,296	17,243	21,284	7,299	91,712	99,257
Cigar stores and stands	4,359	268,515	2,555	7,259	*2,109	13,356	18,735	3,284	248,080	1,982	6,273	*1,344	*11,725	21,146
News dealers and newsstands	7,936	627,083	12,180	9,484	3,629	53,644	40,462	5,653	522,390	6,312	4,422	*2,620	*26,022	47,459
Other miscellaneous retail stores	72,396	3,705,969	57,608	59,850	45,967	138,711	106,429	37,636	3,063,919	29,109	31,383	15,694	103,212	240,848
Retail trade not allocable	34,832	1,285,575	25,899	18,399	11,662	122,850	140,610	19,079	1,096,062	18,133	13,110	8,305	106,400	171,377
Wholesale and retail trade not allocable	131,063	5,815,323	115,423	68,220	63,019	385,687	560,180	80,488	5,028,932	75,826	52,514	38,612	321,311	744,905
Finance, Insurance, and real estate	**1,048,966**	**21,530,768**	**879,805**	**339,500**	**1,152,039**	**1,051,395**	**6,614,631**	**732,154**	**17,399,879**	**520,942**	**205,325**	**434,848**	**749,943**	**7,983,869**
Finance	37,820	2,861,286	27,235	14,684	144,447	37,038	367,394	28,506	1,447,601	17,278	10,350	38,448	28,181	550,498
Banking and miscellaneous finance	1,060	94,350	768	651	38,168	2,804	15,429	560	63,909	568	579	10,776	*1,900	26,513
Credit agencies other than banks	3,647	103,671	3,531	1,059	15,884	9,984	22,194	2,153	84,407	2,796	554	8,255	9,342	37,514
Security and commodity brokers and services	33,113	2,663,265	22,936	12,973	90,395	24,250	329,771	25,793	1,299,285	13,914	9,216	19,417	16,939	486,471
Security brokers and dealers, except underwriting syndicates	19,264	1,592,359	10,390	8,439	49,872	6,624	184,288	15,281	650,852	6,346	6,546	11,875	5,457	274,965
Commodity contracts brokers, exchanges, and services	13,849	1,070,906	12,546	4,535	40,523	17,626	145,483	10,512	648,433	7,568	2,671	7,542	11,481	211,506
Insurance agents, brokers, and service	238,817	6,507,098	161,505	65,016	100,260	560,876	2,660,443	186,804	6,052,021	127,303	57,683	74,727	493,614	2,874,312
Real estate	772,329	12,162,384	691,064	259,800	907,331	453,481	3,586,795	516,844	9,900,258	376,362	137,292	321,674	228,148	4,559,059
Operators and lessors of buildings	27,734	1,074,088	178,020	77,407	276,431	72,824	- 4,281	10,969	613,674	70,222	35,587	78,651	41,585	172,607
Lessors, other than buildings	56,057	344,091	73,689	40,563	97,218	12,451	- 27,545	29,699	204,036	15,667	18,284	19,962	3,706	75,532
Real estate agents, brokers, and managers	662,499	9,813,793	413,741	122,041	437,978	238,836	3,440,985	457,866	8,351,714	276,381	70,621	189,894	161,603	4,039,492
Title abstract companies	3,499	60,445	1,108	628	*1,349	*3,025	37,256	3,499	60,445	1,108	628	*1,349	*3,025	37,256
Subdividers and developers, except cemeteries	8,199	530,435	15,818	12,473	78,013	107,958	4,963	4,347	348,738	6,175	6,197	20,539	2,920	89,278
Cemetery subdividers and developers	*1,616	*8,535	*558	*392	*2,388	*315	*- 288	*1,218	*3,008	*23	*22	*61	—	*1,043
Combined real estate, insurance, loans, law offices	12,725	330,998	8,131	6,298	13,954	18,073	135,705	9,246	318,644	6,786	5,954	11,219	15,309	143,851

Footnotes at end of table.

Table 9. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued

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

Industry	Businesses with and without net income							Businesses with net income						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services	**3,842,790**	**87,964,739**	**4,311,519**	**1,680,322**	**1,804,265**	**11,044,936**	**26,433,341**	**2,910,151**	**79,181,840**	**2,789,318**	**1,391,640**	**1,152,927**	**9,592,646**	**29,973,211**
Hotels and other lodging places	58,819	2,774,216	333,399	154,256	282,676	340,645	131,433	31,216	2,047,881	179,896	103,583	144,344	255,159	311,438
Hotels	3,942	399,968	27,704	16,420	19,446	78,626	15,107	3,281	309,236	17,219	12,145	9,847	52,693	36,195
Motels, motor hotels, and tourist courts	31,777	1,907,682	239,522	112,913	219,651	235,498	126,202	16,169	1,413,610	136,139	80,654	114,447	185,617	223,386
Rooming and boarding houses	7,678	126,647	10,666	7,950	11,325	8,984	17,404	5,856	108,923	8,500	5,933	9,513	*7,602	22,318
Sporting and recreational camps	1,749	156,233	11,573	2,375	8,595	10,754	4,841	1,331	138,536	8,251	*1,690	*6,751	*5,917	11,744
Trailering parks and camp sites	13,644	183,356	43,916	14,590	23,654	6,755	- 32,119	4,553	77,360	9,787	3,162	3,785	3,330	17,760
Organizational hotels and lodging houses, on a membership basis	*29	*329	*18	*9	*5	*29	*- 2	*26	*217	—	—	—	—	*35
Personal services	736,700	10,000,298	498,059	241,112	177,236	1,664,759	2,565,814	599,599	8,906,230	337,073	202,617	118,832	1,439,843	2,897,851
Coin-operated laundries and dry cleaning	20,183	576,648	76,465	11,686	26,718	49,199	35,712	10,733	428,975	40,270	7,356	12,239	36,447	74,869
Other laundry, cleaning, and garment services	47,858	1,792,584	113,303	53,854	38,559	363,450	296,554	38,584	1,587,324	82,312	44,959	24,756	310,909	346,097
Photographic studios, portrait	61,759	754,327	55,274	15,086	13,925	62,130	98,219	30,010	638,545	32,521	13,372	10,712	57,740	178,530
Beauty shops	252,688	3,590,985	114,715	96,368	38,497	868,154	975,969	212,363	3,234,289	83,803	81,472	24,381	754,273	1,046,246
Barber shops	78,793	946,613	20,697	17,301	7,465	101,623	493,662	74,457	925,258	19,877	16,036	7,360	94,704	498,192
Shoe repair and hat cleaning shops	11,423	317,805	8,970	5,811	3,915	30,153	84,318	9,337	279,914	6,107	4,742	2,550	24,896	88,424
Funeral service and crematories	9,897	841,428	43,514	22,365	21,609	88,193	177,929	7,392	782,642	39,384	20,461	19,735	82,174	192,475
Miscellaneous personal services	254,099	1,179,908	65,122	18,641	26,599	101,858	403,451	216,723	1,029,283	32,799	14,219	17,099	78,699	473,019
Business services	865,817	14,520,287	879,318	197,423	321,711	1,290,870	4,281,942	658,008	12,702,941	461,864	147,250	150,980	1,044,787	5,111,976
Advertising	29,977	1,284,214	32,973	8,721	12,229	86,555	169,520	20,866	1,065,611	18,177	5,377	8,410	61,185	207,748
Services to buildings	142,752	1,560,106	67,328	32,095	16,016	307,782	478,470	122,864	1,460,953	50,932	28,021	13,106	279,738	525,182
Computer and data processing services	30,927	522,011	39,204	5,403	10,573	36,763	190,885	24,059	494,126	19,788	3,917	5,069	36,083	217,701
Management and public relations	280,940	4,543,875	155,599	34,553	71,798	162,238	2,041,179	214,315	4,224,454	101,286	26,262	46,538	121,991	2,322,343
Equipment rental and leasing	35,356	1,109,371	372,065	28,762	140,219	77,233	- 43,606	14,308	770,540	139,834	20,718	44,277	59,231	160,453
Other business services	345,865	5,500,709	212,148	87,889	70,875	620,298	1,445,495	261,596	4,687,257	131,848	62,954	33,580	486,559	1,678,548
Automobile repair and services	224,712	9,425,292	424,428	228,322	183,372	1,418,195	1,018,493	162,441	8,180,176	296,301	190,923	130,588	1,152,254	1,261,633
Automotive rentals, without drivers	11,759	404,989	118,434	8,329	34,889	9,828	12,019	4,619	287,027	67,898	4,785	20,639	5,629	46,169
Automobile parking	2,962	102,927	846	3,488	1,162	22,429	18,502	2,277	95,205	546	3,048	*762	18,078	21,963
Automotive top and body repair shops	49,712	2,363,949	75,822	53,696	39,179	390,052	308,310	39,205	2,161,348	57,880	49,598	30,170	356,216	349,348
General automotive repair shops	113,348	4,432,647	143,206	104,868	67,807	663,337	436,799	82,129	3,712,671	102,345	80,220	48,237	472,406	558,806
Other automotive repair shops	21,163	1,279,546	37,085	36,511	13,771	237,977	146,324	16,952	1,184,471	32,876	34,193	11,629	221,888	157,761
Automotive services, except repair	25,768	841,234	49,034	21,429	26,563	94,573	96,540	17,259	739,453	34,757	19,079	19,150	78,036	127,586
Miscellaneous repair services	266,929	6,124,526	237,569	112,923	91,511	643,330	1,256,404	196,995	5,526,257	180,964	93,642	76,578	563,958	1,395,784
Radio and TV repair shops	27,111	632,468	23,754	13,544	7,865	47,880	113,804	21,599	585,971	20,892	12,300	7,586	40,114	125,834
Electrical repair shops, except radio and TV	39,413	1,265,360	32,395	26,294	17,471	137,132	254,056	32,684	1,133,667	27,424	20,992	15,932	113,312	269,149
Reupholstery and furniture repair	38,715	917,941	31,283	20,943	14,771	155,302	180,258	32,389	874,975	25,655	19,880	13,549	150,061	192,069
Other miscellaneous repair shops	161,690	3,308,757	150,137	52,142	51,404	303,015	708,286	110,323	2,931,644	106,993	40,469	39,511	260,471	808,732
Motion pictures	15,478	315,839	33,547	7,565	9,047	29,209	36,611	9,566	273,971	13,350	5,428	5,192	27,243	83,610
Motion picture production, distribution, and services	13,546	242,905	29,793	3,954	4,033	20,574	30,221	8,424	214,510	10,376	2,529	1,160	19,558	74,431
Motion picture theaters	1,932	72,934	3,754	3,611	5,014	8,635	6,391	*1,142	*59,462	*2,974	*2,898	*4,033	*7,686	*9,179
Amusement and recreation services, except motion pictures	313,006	4,034,985	447,168	76,030	110,378	348,486	- 18,181	156,882	2,897,303	151,483	47,148	36,628	220,975	879,038
Producers, orchestras, and entertainers	149,964	1,492,465	107,881	9,527	17,547	90,769	327,117	95,470	1,215,930	50,256	7,122	12,022	72,626	495,033
Billiard and pool establishments	2,886	69,331	3,127	1,683	*312	*1,671	22,958	2,120	67,887	2,938	*1,654	*312	*1,640	25,199
Bowling alleys	1,536	110,326	7,349	4,287	5,702	12,591	10,138	1,301	90,675	4,324	2,665	*3,167	*7,767	16,158
Professional sports clubs and promoters	1,437	102,125	5,468	3,938	*3,314	18,202	- 2,869	713	84,803	2,716	*3,093	*1,732	*10,333	19,483
Racing, including track operation	63,502	727,085	162,945	11,674	25,401	48,396	- 433,875	10,214	289,781	22,908	3,770	2,198	10,464	62,597
Other amusement and recreation services	93,681	1,533,653	160,397	44,921	58,101	176,857	58,350	47,064	1,148,226	68,341	28,843	17,197	118,145	260,568
Medical and health services	416,177	23,240,527	758,750	403,939	365,059	3,313,997	10,360,312	370,237	22,428,427	697,460	377,542	317,345	3,114,255	10,551,446
Offices of physicians	150,877	9,949,187	285,100	144,414	96,521	1,144,718	5,337,208	135,234	9,717,453	264,810	139,087	83,864	1,112,756	5,418,593
Offices of dentists	82,265	7,055,754	250,772	135,436	139,105	1,144,601	2,947,322	75,962	6,995,636	237,071	133,991	130,683	1,133,688	2,975,104
Offices of osteopathic physicians	2,421	283,772	7,611	5,155	*810	115,734	86,694	2,311	283,536	7,611	5,121	*810	115,734	86,695
Offices of chiropractors	19,210	977,123	50,058	16,234	31,835	91,446	398,671	17,450	942,846	48,491	15,506	31,534	87,138	405,644
Offices of optometrists	18,863	1,653,857	49,600	30,475	28,024	200,829	475,663	16,629	1,448,293	44,152	24,021	26,875	136,978	485,676
Registered and practical nurses	45,024	310,841	4,319	1,362	927	*2,041	236,840	43,107	305,079	3,939	1,168	*362	*6	239,448
Nursing and personal care facilities	12,915	882,331	39,613	40,363	43,995	305,932	64,932	9,879	691,080	29,056	30,111	27,231	234,831	87,837
Hospitals	*29	*46,916	*887	*1,923	*729	*19,741	*1,087	*28	*29,566	*309	*1,153	*268	*12,243	*1,358
Medical laboratories	1,691	60,762	3,921	1,350	*548	14,803	12,818	814	54,029	1,502	*1,339	*175	*14,742	15,934
Dental laboratories	11,169	545,186	16,655	10,889	4,824	96,800	157,887	10,157	533,322	16,468	10,679	4,824	94,649	160,007
Other medical and health services	71,713	1,474,798	50,215	16,338	17,740	177,352	641,190	58,666	1,427,587	44,052	15,367	10,717	171,489	675,150
Legal services	175,718	6,605,098	190,743	96,005	62,266	736,833	3,183,895	147,081	6,373,420	160,114	88,816	50,946	691,626	3,282,156
Educational services	176,148	1,260,138	72,999	28,800	29,012	143,497	317,585	136,605	1,078,631	48,545	22,004	21,180	102,101	383,331
Engineering and architectural services	93,339	2,849,987	139,026	44,969	30,350	430,677	977,324	76,072	2,737,952	71,340	42,027	24,588	399,462	1,089,663
Accounting, auditing, and bookkeeping services	180,404	2,596,726	97,495	40,413	48,194	391,933	1,209,733	156,635	2,488,377	77,366	37,773	33,288	368,159	1,264,798
Certified public accountants	33,639	1,129,560	36,855	20,071	24,779	207,964	513,819	29,276	1,097,624	34,270	19,364	17,568	196,996	530,241
Other accounting, auditing, and bookkeeping services	146,765	1,467,166	60,640	20,342	23,415	183,969	695,914	127,359	1,390,753	43,096	18,409	15,720	171,162	734,557
Other services	319,543	4,216,820	199,018	48,565	93,404	292,506	1,111,976	208,814	3,540,274	113,563	32,888	42,438	212,825	1,460,486
Nature of business not allocable	**75,376**	**1,779,126**	**82,571**	**29,147**	**31,515**	**70,647**	**322,414**	**58,464**	**1,527,492**	**51,385**	**18,658**	**13,861**	**56,109**	**454,994**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with and without net income															
Number of businesses	12,701,597	9,730,019	3,279,306	2,971,578	1,309,126	61,785	89,184	10,257	659,923	253,718	174,905	43,028	85,579	83,610	200,463
Business receipts, total	505,884,882	411,205,713	101,112,780	94,679,168	41,883,693	2,679,434	2,435,023	1,602,234	19,981,318	6,567,835	11,452,010	1,659,879	3,978,456	858,845	1,580,442
Income from sales and operations	501,848,467	407,169,299	101,012,432	94,679,168	41,883,693	2,679,434	2,435,023	1,602,234	19,981,318	6,567,835	11,452,010	1,659,879	3,978,456	858,845	1,580,442
Other business income	4,036,415	4,036,415	100,348	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	450,434,899	356,258,495	99,833,479	94,176,404	38,312,573	2,578,916	2,513,382	1,693,537	22,087,826	7,091,698	10,683,598	1,696,439	4,337,529	1,298,188	1,882,717
Cost of sales and operations, total	237,154,342	209,889,809	28,721,315	27,264,533	6,366,028	1,151,302	1,025,356	1,027,055	10,044,926	1,647,137	1,551,366	560,597	2,643,801	537,662	709,304
Inventory, beginning-of-year	21,361,182	19,529,973	1,895,536	1,831,209	490,609	*964	168,525	50,257	847,829	123,407	18,327	*6,920	29,273	89,090	6,009
Purchases	183,702,428	168,301,517	16,052,492	15,400,911	1,392,948	434,027	28,722	825,714	8,511,223	1,096,784	198,546	160,598	2,455,778	160,823	135,750
Cost of labor	15,425,144	10,922,221	4,764,093	4,502,923	1,794,008	293,850	507,908	58,425	572,257	144,450	661,016	142,601	54,022	80,870	193,516
Jobs credit	10,661	—	10,661	10,661	*2,253	—	*29	*7,680	*508	*171	*(1)	—	*3	*10	—	*6
WIN credit	*6,035	—	*6,035	*6,035	*5,417	—	*1	—	—	—	—	*500	—	*107	*10
Materials and supplies	14,846,358	12,909,222	2,203,628	1,937,136	792,205	92,337	79,511	8,929	362,712	108,645	291,595	61,116	30,626	39,040	70,418
Other costs	25,887,927	20,223,113	5,958,135	5,664,814	2,445,795	331,263	306,176	134,928	803,925	312,619	413,333	196,848	110,371	300,748	308,806
Less: Inventory, end-of-year	24,052,000	21,996,236	2,135,873	2,055,764	541,869	*1,140	*65,456	43,518	1,052,511	138,597	31,451	*6,983	36,258	132,803	5,178
Advertising	3,135,412	3,135,412	30,391	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	128,041	126,772	3,178	1,269	757	*6	166	*78	106	*2	*32	*5	*2	*87	*29
Bad debts from sales or services	568,435	568,435	14,174	—	—	—	—	—	—	—	—	—	—	—	—
Bank charges	197,809	197,808	2,827	*1	—	—	—	—	—	*1	—	—	—	—	—
Car and truck expenses	13,378,335	13,378,289	321,195	*45	—	—	—	—	—	*45	—	—	—	—	—
Commissions	3,333,345	3,333,345	51,568	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	981,075	970,804	14,419	10,271	9,583	—	*79	—	361	—	*6	—	*112	*129	*1
Depreciation	25,796,183	13,952,703	12,531,688	11,843,481	5,961,219	220,448	273,990	54,814	2,068,529	764,912	1,557,806	206,253	249,522	197,798	288,189
Dues and publications	949,584	949,517	12,398	*67	—	—	—	—	*67	—	—	—	—	—	—
Employee benefit programs	369,146	353,885	19,993	15,261	2,463	316	1,711	*98	1,424	*658	2,290	1,527	45	359	4,369
Freight	1,336,186	747,085	601,215	589,101	120,360	55,261	14,064	6,063	120,075	28,464	195,901	9,950	16,825	9,034	13,105
Insurance	7,692,737	6,003,126	1,885,928	1,689,612	881,739	60,891	48,914	13,011	270,955	103,479	170,649	35,309	24,194	42,465	38,004
Interest on business indebtedness	16,241,787	7,190,257	9,291,334	9,051,530	4,328,284	126,986	212,726	134,042	1,881,480	602,912	1,110,867	134,458	253,895	101,760	164,118
Laundry and cleaning	510,025	510,025	3,791	—	—	—	—	—	—	—	—	—	—	—	—
Legal and professional services	2,633,598	2,633,596	59,775	*3	—	—	—	—	—	*3	—	—	—	—	—
Office supplies	1,625,793	1,625,793	22,037	—	—	—	—	—	—	—	—	—	—	—	—
Pension and profit-sharing plans	146,181	141,463	6,003	4,719	2,055	*28	*710	*50	355	*270	932	*47	*91	*109	*71
Postage	476,655	476,655	2,825	—	—	—	—	—	—	—	—	—	—	—	—
Rent on business property	13,238,137	9,636,290	3,729,764	3,601,848	2,138,032	81,254	82,114	17,001	737,098	150,091	243,006	10,332	85,200	29,022	28,698
Repairs	9,992,651	5,031,573	5,260,889	4,961,078	2,606,496	118,370	110,088	73,893	832,849	270,121	627,421	62,253	110,879	46,391	102,317
Salaries and wages	26,560,821	26,560,821	626,818	—	—	—	—	—	—	—	—	—	—	—	—
Jobs credit	47,655	47,655	*450	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	16,220	16,220	—	—	—	—	—	—	—	—	—	—	—	—	—
Supplies	3,635,238	3,635,135	133,284	*103	—	—	—	—	—	*103	—	—	—	—	—
Taxes	10,102,834	7,672,459	2,563,754	2,430,375	1,368,880	74,976	103,434	6,453	372,249	104,789	207,181	25,363	39,983	25,070	101,997
Telephone	3,237,403	3,237,401	53,002	*2	—	—	—	—	—	*2	—	—	—	—	—
Travel and entertainment	3,610,590	3,610,579	54,852	*12	—	—	—	—	—	*12	—	—	—	—	—
Utilities	6,318,243	4,790,337	1,589,316	1,527,906	637,059	68,263	54,485	5,795	242,215	111,786	246,523	76,503	22,677	23,327	39,274
Other business deductions	57,148,188	25,962,997	32,226,195	31,185,191	13,889,617	620,815	585,546	355,183	5,515,136	3,306,913	4,769,619	573,843	890,304	284,975	393,241
Net income (less deficit)	55,449,987	54,947,219	1,279,306	502,768	3,571,124	100,517	- 78,360	- 91,303	- 2,106,508	- 523,863	768,412	- 36,560	- 359,073	- 439,343	- 302,276
Net income	80,306,493	68,010,051	13,727,448	12,296,442	7,579,818	311,268	428,252	29,189	1,254,426	569,947	1,328,282	122,841	165,692	74,467	432,260
Deficit	24,856,506	13,062,832	12,448,142	11,793,674	4,008,693	210,751	506,611	120,492	3,360,934	1,093,810	559,870	159,401	524,766	513,811	734,535

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with and without net income														
Number of businesses	11,123	55,207	96,436	144,962	119,763	105,127	14,636	1,073,301	255,503	773,446	78,447	125,632	54,581	78,967
Business receipts, total	87,359	605,742	1,820,176	3,920,335	8,567,096	7,536,124	1,030,972	47,834,507	19,079,601	27,296,045	4,578,010	3,091,539	2,605,145	3,689,486
Income from sales and operations	85,409	594,378	1,798,854	3,854,622	8,268,894	7,292,359	976,535	47,608,459	18,942,060	27,228,486	4,565,387	3,078,703	2,600,459	3,687,480
Other business income	1,950	11,364	21,322	65,712	298,203	243,765	54,437	226,048	137,540	67,558	12,623	12,835	4,686	2,005
Business deductions, total	126,408	692,655	1,495,378	3,342,633	8,272,324	7,104,650	1,167,673	40,373,631	17,201,672	21,953,733	3,893,732	2,359,734	2,224,992	3,017,508
Cost of sales and operations, total	44,983	156,144	441,159	814,496	1,489,280	1,150,836	338,444	23,780,658	11,094,847	12,023,744	2,414,399	1,057,310	1,397,192	1,831,078
Inventory, beginning-of-year	*4,154	14,363	20,199	25,611	42,679	13,686	28,994	1,064,033	721,685	314,469	98,095	16,503	46,714	11,999
Purchases	43,314	56,071	207,996	344,200	404,096	298,148	105,948	8,376,505	3,258,805	4,928,843	1,374,776	349,224	827,439	819,033
Cost of labor	*1,005	27,389	67,925	164,851	79,644	30,316	49,328	3,889,859	1,431,380	2,251,809	300,408	272,842	221,413	456,549
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*585	30,079	113,074	122,756	86,309	32,166	54,142	6,910,133	3,287,803	3,431,894	632,818	294,689	259,305	542,594
Other costs	*391	55,296	54,527	183,107	934,824	811,891	122,932	4,590,182	3,105,957	1,410,736	113,053	139,973	87,159	206,223
Less: Inventory, end-of-year	*4,467	27,053	22,562	26,028	58,272	35,372	22,900	1,050,054	710,782	314,007	104,752	15,921	44,839	5,320
Advertising	732	6,515	17,691	5,452	5,057	4,264	793	153,353	43,648	103,821	27,456	9,212	10,287	6,467
Amortization	*3	—	*157	1,750	1,631	1,449	182	2,451	617	1,826	*24	—	—	—
Bad debts from sales or services	*1	*273	1,790	12,110	9,031	5,999	3,033	44,175	15,717	28,387	6,753	2,210	4,922	3,505
Bank charges	*18	303	968	1,537	1,364	1,292	72	19,232	5,523	12,826	1,010	3,329	781	594
Car and truck expenses	9,803	31,512	153,612	126,223	78,265	64,545	13,720	2,197,570	549,576	1,561,604	229,130	198,173	122,454	187,192
Commissions	75	11,867	615	39,011	43,742	42,432	1,310	177,982	92,933	82,974	11,354	10,497	*619	8,137
Depletion	*4	*14	*43	4,089	900,720	878,879	21,841	8,671	1,885	6,786	*4,146	*552	*590	—
Depreciation	14,736	82,210	157,424	433,838	514,680	417,819	96,861	1,800,346	632,125	1,104,103	144,517	90,266	78,969	90,217
Dues and publications	252	1,685	2,387	8,007	7,066	6,500	565	37,091	12,141	24,295	3,106	3,863	4,718	3,116
Employee benefit programs	—	*153	*1,450	3,128	3,568	1,241	2,326	115,858	27,295	87,923	12,178	16,595	18,620	15,138
Freight	640	4,103	1,632	5,738	23,265	2,225	21,041	27,731	10,074	17,533	1,856	1,933	1,195	397
Insurance	2,931	16,567	61,236	115,582	72,366	37,218	35,147	1,030,677	327,238	674,786	121,115	70,682	50,845	89,078
Interest on business indebtedness	3,450	20,091	45,543	170,720	272,572	244,646	27,926	834,150	437,894	369,296	49,102	26,504	25,629	33,149
Laundry and cleaning	*90	901	970	1,831	754	696	*58	13,644	2,999	10,523	1,338	3,007	657	463
Legal and professional services	575	22,234	9,254	27,709	58,445	50,965	7,481	196,927	93,649	100,579	18,084	11,002	8,758	11,913
Office supplies	121	1,581	6,185	14,151	12,053	10,969	1,083	99,624	32,829	63,492	13,864	7,146	9,162	6,405
Pension and profit-sharing plans	*37	*2	*176	1,069	2,213	1,872	*341	20,091	4,695	14,892	*1,457	*7,516	*1,137	*3,124
Postage	*129	173	1,059	1,465	1,046	923	123	11,606	2,472	8,707	1,744	1,244	958	338
Rent on business property	664	35,163	20,949	71,141	129,091	90,060	39,031	464,289	176,957	273,664	34,284	27,682	19,608	26,881
Repairs	952	19,225	79,049	200,586	74,406	34,894	39,512	709,089	284,768	404,032	38,895	27,713	15,792	22,831
Salaries and wages	1,282	39,218	185,334	400,984	308,759	190,975	117,784	3,138,213	1,004,699	2,006,303	386,195	343,402	188,424	353,665
Jobs credit	—	—	*107	*343	*3	**3	—	2,783	703	2,080	*381	*989	*41	*34
WIN credit	—	—	—	—	—	—	—	*208	*23	*185	*150	—	—	—
Supplies	1,404	16,751	37,534	77,493	57,314	40,504	16,810	595,919	221,547	355,791	46,281	52,968	36,553	38,623
Taxes	603	10,123	42,770	79,883	689,260	656,042	33,218	809,618	282,107	502,480	91,261	71,840	57,446	81,214
Telephone	657	8,849	20,370	23,124	20,531	18,602	1,929	266,891	76,487	182,741	35,818	18,643	19,567	15,614
Travel and entertainment	1,293	14,623	10,435	28,489	52,492	48,903	3,589	171,822	62,987	103,894	12,447	17,769	10,820	6,499
Utilities	445	17,318	10,584	33,062	13,224	8,061	5,163	179,719	45,648	128,813	31,701	13,866	15,269	10,269
Other business deductions	40,530	175,056	185,109	640,308	3,430,131	3,091,841	338,290	3,469,224	1,659,041	1,700,184	154,749	263,799	124,061	171,634
Net income (less deficit)	- 39,049	- 86,913	324,798	577,702	294,773	431,474	- 136,701	7,460,876	1,877,928	5,342,312	684,278	731,805	380,153	671,978
Net income	16,890	103,745	396,451	913,919	1,546,603	1,453,028	93,575	8,276,824	2,282,619	5,722,902	729,188	761,612	424,649	704,231
Deficit	55,939	190,658	71,653	336,217	1,251,831	1,021,554	230,277	815,948	404,690	380,590	44,910	29,807	44,496	32,253

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with and without net income													
Number of businesses	241,738	194,081	44,352	296,216	73,976	53,985	28,936	139,319	438,795	43,315	322,302	40,005	33,173
Business receipts, total	4,681,932	8,649,934	1,458,861	14,846,538	4,243,968	2,610,123	1,854,889	6,137,557	19,965,525	1,045,595	16,233,355	1,920,560	766,015
Income from sales and operations	4,668,692	8,627,767	1,437,911	14,736,486	4,217,494	2,565,946	1,850,042	6,103,003	19,769,444	1,020,498	16,068,220	1,917,015	763,712
Other business income	13,240	22,167	20,950	110,052	26,474	44,178	4,847	34,554	196,081	25,097	165,135	3,545	2,303
Business deductions, total	3,291,864	7,165,905	1,218,225	13,172,779	3,851,928	2,207,354	1,604,647	5,508,849	17,969,968	886,336	14,561,089	1,830,015	692,528
Cost of sales and operations, total	1,846,436	3,477,330	662,066	6,903,916	1,652,848	1,045,006	820,026	3,386,037	3,856,557	158,396	2,634,969	916,295	146,899
Inventory, beginning-of-year	65,991	75,167	27,879	521,221	94,253	33,786	47,237	345,944	52,831	*2,850	29,740	16,851	3,390
Purchases	647,271	1,111,099	188,858	3,919,068	923,532	439,766	365,608	2,190,161	2,228,959	100,352	1,634,542	363,963	130,101
Cost of labor	205,977	794,619	206,670	1,402,465	309,390	203,196	275,771	614,108	296,095	*38,593	218,486	28,012	11,003
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	606,972	1,095,516	190,436	786,791	128,114	204,177	125,065	329,435	236,095	*5,146	178,863	42,487	9,599
Other costs	369,518	494,810	73,489	891,921	299,507	240,209	66,367	285,838	1,112,231	14,010	610,206	484,351	3,663
Less: Inventory, end-of-year	49,293	93,881	25,265	617,549	101,949	76,129	60,023	379,449	69,653	*2,555	36,870	19,370	10,858
Advertising	11,357	39,041	5,883	105,241	8,921	43,642	8,353	44,325	48,837	3,259	21,337	17,771	6,471
Amortization	*1,100	702	*8	3,733	*397	*2,158	*99	1,080	806	—	111	299	397
Bad debts from sales or services	2,885	8,113	*71	17,931	4,448	3,987	2,395	7,101	15,853	*532	9,682	4,751	887
Bank charges	2,749	4,363	883	6,907	1,911	2,132	384	2,481	8,024	643	6,418	406	557
Car and truck expenses	381,634	443,021	86,390	491,304	219,526	66,669	46,404	158,704	1,987,558	125,474	1,748,236	36,507	77,341
Commissions	14,413	37,954	*2,075	99,369	20,909	14,504	6,541	57,416	195,535	14,847	168,541	7,736	4,412
Depletion	*627	*872	—	1,575	*1,224	—	—	*352	9,098	*4	*8,381	*713	—
Depreciation	155,215	544,920	64,117	841,104	355,957	125,260	135,457	224,430	1,864,611	78,834	1,574,832	122,417	88,527
Dues and publications	3,037	6,454	656	15,012	1,751	5,818	1,133	6,309	19,401	8,370	5,975	4,584	472
Employee benefit programs	2,786	22,606	*640	18,303	3,147	3,031	1,315	10,809	26,712	*1,682	21,433	2,277	1,320
Freight	3,129	9,022	125	83,067	42,875	6,692	7,465	26,036	29,558	*36	25,938	1,475	2,109
Insurance	78,881	264,185	28,653	321,633	134,467	39,169	47,039	100,959	812,358	57,330	686,533	41,647	26,847
Interest on business indebtedness	51,962	180,951	26,960	268,433	117,505	30,940	37,000	82,988	636,785	21,248	529,724	66,113	19,701
Laundry and cleaning	2,016	3,041	*121	7,328	879	2,119	1,553	2,777	8,276	1,260	6,411	202	403
Legal and professional services	18,533	32,288	2,699	76,609	12,578	15,162	12,383	36,486	67,060	8,054	42,140	10,391	6,474
Office supplies	9,816	17,099	3,304	56,313	4,767	16,024	9,353	26,169	38,627	4,299	18,355	11,351	4,623
Pension and profit-sharing plans	*690	*968	*505	4,901	*264	*5	*2,050	2,582	4,431	*897	3,220	*300	*14
Postage	1,129	3,293	427	50,749	677	41,053	2,148	6,871	5,618	269	1,979	2,220	1,151
Rent on business property	38,125	127,083	13,667	342,230	61,970	93,242	35,409	151,608	446,357	50,078	329,148	44,677	22,454
Repairs	27,818	270,983	20,289	322,392	223,247	24,575	20,306	54,265	1,387,865	69,951	1,249,283	35,007	33,623
Salaries and wages	188,939	545,679	127,211	1,289,950	356,787	239,349	208,883	484,931	1,470,948	120,360	1,101,395	143,382	105,811
Jobs credit	—	*636	—	6,626	*424	*85	—	*6,118	*125	—	*125	—	—
WIN credit	—	*36	—	*148	—	—	*127	*21	*3,279	*2	*3,277	—	—
Supplies	77,773	103,592	18,581	172,911	25,208	45,499	46,830	55,374	147,078	4,881	115,770	21,821	4,607
Taxes	36,225	164,494	25,031	339,909	92,359	59,653	48,856	139,041	502,961	25,844	428,555	29,549	19,013
Telephone	28,296	64,803	7,663	98,022	12,493	28,776	12,390	44,363	137,478	12,447	95,496	20,896	8,638
Travel and entertainment	12,548	43,811	4,941	102,653	8,874	19,722	14,422	59,635	196,409	6,227	164,858	21,722	3,602
Utilities	17,281	40,428	5,258	178,755	29,983	34,906	26,672	87,194	68,543	10,372	41,397	9,924	6,850
Other business deductions	276,461	709,479	110,000	959,301	456,381	198,347	49,908	254,666	3,980,026	100,743	3,524,373	255,584	99,326
Net income (less deficit)	1,390,068	1,484,029	240,636	1,673,759	392,040	402,769	250,242	628,709	1,995,557	159,259	1,672,266	90,545	73,487
Net income	1,461,419	1,641,803	271,304	2,178,893	506,280	476,123	293,821	902,668	2,737,117	196,224	2,194,926	219,069	126,898
Deficit	71,351	157,773	30,668	505,133	114,241	73,354	43,579	273,959	741,560	36,965	522,660	128,524	53,411

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade														
	Total	Wholesale trade								Retail trade					
											Building materials, paint, hardware, garden supply, and mobile home dealers				
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with and without net income															
Number of businesses	2,527,084	329,754	14,709	10,179	10,180	24,951	35,235	11,932	222,568	2,066,267	63,032	9,082	5,701	20,001	28,248
Business receipts, total	202,283,802	42,653,889	2,284,954	1,044,933	1,827,416	2,712,292	7,482,198	5,998,199	21,303,897	153,814,591	6,246,826	1,351,495	491,326	2,239,281	2,164,725
Income from sales and operations	200,961,979	42,325,558	2,277,815	1,028,927	1,809,589	2,671,846	7,457,966	5,974,498	21,104,919	152,896,024	6,168,480	1,326,800	489,077	2,231,661	2,120,942
Other business income	1,321,823	328,330	7,139	16,006	17,827	40,447	24,232	23,701	198,978	918,567	78,346	24,695	2,248	7,620	43,783
Business deductions, total	192,908,472	39,526,732	2,149,739	963,737	1,766,166	2,372,978	7,094,129	5,961,485	19,218,497	148,126,597	5,892,082	1,296,606	448,698	2,109,537	2,037,241
Cost of sales and operations, total	151,110,138	32,600,114	1,816,955	756,326	1,471,297	1,744,830	6,085,943	5,476,394	15,248,369	114,831,509	4,258,577	999,133	296,359	1,580,375	1,382,711
Inventory, beginning-of-year	16,137,667	2,640,003	221,935	63,981	443,791	356,055	171,151	214,703	1,168,386	13,098,119	1,152,942	158,355	72,388	636,239	285,959
Purchases	140,959,919	29,732,929	1,579,086	546,631	1,437,798	1,488,164	5,552,090	4,899,183	14,229,976	108,060,575	4,019,025	861,788	294,059	1,626,016	1,237,162
Cost of labor	2,380,058	524,087	64,645	22,479	15,338	51,707	154,141	3,855	211,923	1,722,213	141,427	52,928	*7,351	15,186	65,962
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	2,095,243	482,537	40,044	46,832	13,301	41,950	72,953	19,430	248,028	1,461,695	123,431	37,130	*1,961	3,021	81,319
Other costs	7,498,377	2,149,372	144,073	158,963	68,621	135,150	348,659	501,118	792,788	5,015,000	140,838	39,885	915	32,133	67,906
Less: Inventory, end-of-year	17,961,125	2,928,814	232,828	82,560	507,552	328,196	213,052	161,894	1,402,732	14,526,092	1,319,086	150,954	80,314	732,220	355,598
Advertising	1,564,425	226,168	9,192	2,453	9,847	12,728	16,571	8,423	166,954	1,265,066	81,434	8,883	11,180	28,614	32,756
Amortization	39,191	3,935	*144	—	—	*147	581	*3	3,060	33,187	197	*(1)	—	*154	*44
Bad debts from sales or services	287,322	63,357	6,741	2,224	10,487	2,865	6,799	5,408	28,833	210,083	16,711	7,369	546	3,787	5,009
Bank charges	95,349	8,899	552	82	382	592	844	373	6,073	83,983	8,193	111	200	859	7,023
Car and truck expenses	3,199,686	946,555	45,324	37,286	32,928	65,188	176,090	32,399	557,340	2,035,339	110,821	29,245	7,747	29,908	43,921
Commissions	863,242	363,419	13,928	3,452	4,111	44,835	54,108	19,563	223,422	460,898	36,757	8,347	*3,850	1,138	23,422
Depletion	9,238	2,660	*550	*754	—	*320	—	*115	921	6,453	*306	*301	—	*1	*4
Depreciation	2,969,860	532,365	18,516	23,012	25,495	56,128	85,643	40,886	282,685	2,322,072	119,614	26,343	8,615	32,894	51,761
Dues and publications	113,524	23,388	536	1,727	635	2,694	1,931	560	15,305	81,842	3,618	752	570	1,031	1,265
Employee benefit programs	85,669	19,403	810	*131	2,692	2,720	5,491	726	6,833	64,195	4,444	2,088	*235	2,078	*42
Freight	494,661	210,312	2,676	2,630	5,748	12,962	52,115	27,759	106,421	261,086	24,976	5,049	323	6,959	12,645
Insurance	1,682,901	265,867	15,432	7,262	16,171	22,842	48,633	15,572	139,955	1,362,954	80,580	19,144	8,395	25,647	27,394
Interest on business indebtedness	1,950,693	313,103	14,619	12,897	24,399	33,158	31,983	35,144	160,902	1,574,571	119,167	21,897	5,057	45,492	46,722
Laundry and cleaning	203,076	6,397	309	*165	692	574	1,272	13	3,371	191,812	1,922	*57	*386	318	1,162
Legal and professional services	564,199	85,678	4,703	2,965	3,530	8,339	10,498	6,016	49,629	451,058	19,276	3,327	1,524	7,558	6,868
Office supplies	352,877	87,408	5,752	2,298	3,156	10,343	11,375	2,453	52,030	241,951	15,564	2,841	1,172	4,930	6,622
Pension and profit-sharing plans	24,455	9,711	*442	*15	*175	1,022	735	151	7,172	13,602	*779	*111	*440	*225	*3
Postage	131,620	30,707	636	492	552	5,767	1,417	131	21,712	93,266	3,176	486	685	818	1,187
Rent on business property	3,765,052	323,112	18,307	4,453	4,384	29,826	41,100	15,078	209,965	3,311,921	121,557	12,082	28,723	41,389	39,363
Repairs	1,100,770	184,421	8,937	7,182	6,063	11,252	40,300	16,845	93,842	872,665	39,194	11,814	1,305	9,992	16,083
Salaries and wages	10,172,085	1,104,959	69,234	36,379	73,715	106,156	186,961	45,206	587,308	8,815,198	396,805	57,517	44,755	174,631	119,901
Jobs credit	16,749	2,290	*79	*115	*67	*40	*1,660	*12	319	14,329	*203	*2	—	*201	*1
WIN credit	3,301	*1,017	—	*9	—	*153	*18	—	*837	2,283	*389	—	—	—	*389
Supplies	971,557	93,027	3,258	2,505	9,337	10,173	17,410	4,651	45,693	839,091	29,203	2,831	4,145	7,765	14,461
Taxes	3,148,363	336,067	12,968	10,706	16,428	33,937	44,568	10,967	206,493	2,744,076	118,570	28,713	7,183	39,198	43,475
Telephone	931,694	243,306	11,571	5,736	8,200	28,472	27,563	8,017	153,748	630,252	34,548	7,405	3,770	11,357	12,016
Travel and entertainment	997,227	411,482	26,419	9,438	4,843	46,154	23,804	5,689	295,135	485,650	15,175	2,403	1,814	4,132	6,825
Utilities	2,445,537	165,048	11,277	5,643	10,693	13,842	31,093	8,887	83,612	2,245,047	66,551	6,492	7,408	27,361	25,290
Other business deductions	3,654,111	869,173	30,032	25,646	20,274	65,306	90,977	174,067	462,871	2,614,383	164,959	31,866	2,310	21,126	109,656
Net income (less deficit)	9,375,330	3,127,157	135,214	81,196	61,250	339,315	388,068	36,714	2,085,400	5,687,993	354,745	54,889	42,628	129,743	127,484
Net income	13,427,535	3,606,514	152,357	89,358	89,161	370,919	412,649	103,823	2,388,246	9,076,116	523,809	90,795	45,604	198,076	189,334
Deficit	4,052,205	479,357	17,143	8,162	27,911	31,605	24,581	67,109	302,846	3,388,123	169,064	35,905	2,976	68,333	61,849

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
		Food stores			Automotive dealers and service stations									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Businesses with and without net income														
Number of businesses	35,355	164,995	102,990	62,005	205,138	6,831	42,297	111,931	44,079	66,917	112,928	161,739	66,611	14,460
Business receipts, total	4,736,526	27,593,375	21,949,693	5,643,682	53,298,532	2,582,906	5,145,579	40,213,571	5,356,476	5,114,523	7,725,396	13,365,366	4,486,901	2,825,457
Income from sales and operations	4,720,361	27,426,561	21,810,197	5,616,364	53,195,174	2,557,569	5,127,649	40,180,957	5,328,999	5,088,944	7,656,966	13,323,359	4,435,216	2,813,872
Other business income	16,165	166,814	139,496	27,318	103,357	25,337	17,930	32,614	27,477	25,579	68,430	42,007	51,684	11,585
Business deductions, total	4,640,057	26,773,339	21,368,902	5,404,437	51,865,246	2,580,374	5,025,866	39,120,715	5,138,291	4,857,733	7,322,721	12,764,466	4,288,916	2,543,336
Cost of sales and operations, total	3,986,618	22,075,609	18,002,907	4,072,703	45,246,407	2,246,341	4,265,502	34,843,539	3,891,025	3,318,272	5,077,426	6,944,690	2,560,523	1,921,422
Inventory, beginning-of-year	505,289	1,518,716	1,369,128	149,588	2,869,924	381,225	480,962	917,693	1,090,045	1,356,082	1,252,527	189,842	189,468	386,424
Purchases	3,825,931	21,223,879	17,458,447	3,765,432	42,648,446	1,948,941	3,866,054	33,130,074	3,703,377	3,192,570	4,576,263	5,971,565	2,323,749	1,926,875
Cost of labor	35,345	186,473	101,458	85,015	351,502	18,168	68,422	189,863	75,050	71,998	206,481	417,952	30,802	11,960
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	18,020	174,239	59,173	115,065	478,432	8,612	88,939	349,379	31,503	15,778	113,032	205,797	26,026	3,381
Other costs	177,917	650,881	512,820	138,061	2,000,160	311,666	292,392	1,269,414	126,688	85,497	187,514	379,176	200,402	18,987
Less: Inventory, end-of-year	575,885	1,678,579	1,498,120	180,459	3,102,058	422,271	531,266	1,012,883	1,135,639	1,403,654	1,258,392	219,641	209,924	426,204
Advertising	13,753	136,786	103,232	33,554	165,122	21,447	20,683	63,014	59,978	102,073	177,958	132,744	37,138	24,554
Amortization	330	4,339	3,061	1,278	2,241	*16	*82	1,293	*850	1,075	2,461	11,380	464	*684
Bad debts from sales or services	5,052	18,434	16,785	1,649	73,645	3,549	12,553	40,060	17,484	7,702	19,872	4,650	8,462	3,931
Bank charges	2,242	8,041	5,662	2,379	11,902	59	821	9,529	1,493	7,763	5,479	9,767	5,479	1,116
Car and truck expenses	26,017	159,136	85,081	74,055	301,575	11,949	51,604	163,113	74,909	50,975	193,031	113,862	33,312	20,250
Commissions	703	52,493	46,990	5,504	68,814	6,628	36,312	13,653	12,220	7,369	40,678	15,802	*333	*84
Depletion	*785	*491	*389	*102	1,609	*79	*60	*1,470	—	*19	*64	*185	—	—
Depreciation	55,931	354,908	238,300	116,608	402,329	13,729	45,534	248,678	94,387	84,019	149,020	422,913	122,642	29,254
Dues and publications	1,449	6,725	4,598	2,127	11,495	1,142	2,100	4,900	3,353	6,123	7,388	5,231	2,015	3,426
Employee benefit programs	*526	10,812	7,857	2,955	16,876	4,770	3,377	5,965	2,764	2,897	3,760	13,038	2,369	2,356
Freight	6,675	34,716	23,676	11,040	54,288	3,985	3,972	34,917	11,413	18,059	37,287	2,749	560	2,756
Insurance	28,926	174,230	127,286	46,944	341,874	16,965	46,993	209,287	68,629	62,079	110,754	201,448	88,848	24,147
Interest on business indebtedness	32,729	228,817	172,165	56,652	322,094	52,120	59,772	106,666	103,536	84,310	124,318	236,169	84,334	21,312
Laundry and cleaning	2,054	25,755	18,554	7,201	53,395	643	2,292	47,649	2,810	3,644	2,765	64,674	22,944	2,134
Legal and professional services	6,862	61,069	44,719	16,350	88,200	3,007	10,051	56,681	18,460	28,419	29,647	79,282	28,399	14,501
Office supplies	3,146	15,369	8,181	7,188	42,311	3,380	7,407	19,183	12,341	13,892	27,211	18,085	3,257	8,866
Pension and profit-sharing plans	*15	1,566	904	*661	2,432	446	*98	1,382	*506	*2,068	*464	925	*68	*1,992
Postage	2,963	4,875	2,998	1,878	7,463	263	540	2,363	4,296	4,387	4,327	1,021	426	2,578
Rent on business property	45,567	368,852	221,198	147,754	710,071	11,132	58,097	544,803	96,039	266,631	209,458	600,954	145,645	42,262
Repairs	22,133	149,107	106,576	42,531	157,619	10,880	50,000	70,510	26,229	26,103	36,270	189,509	74,703	12,487
Salaries and wages	170,369	1,408,498	1,002,566	405,932	1,963,958	78,763	97,545	1,441,108	346,542	390,735	454,586	2,091,896	476,980	277,867
Jobs credit	*122	969	610	*359	3,926	*71	*255	2,375	1,225	*154	*561	6,025	*467	*182
WIN credit	*63	*692	*302	*390	383	*19	—	317	*47	*88	—	*652	—	*14
Supplies	11,290	141,371	89,435	51,936	141,745	5,622	20,016	91,528	24,579	31,520	37,666	163,260	44,839	11,384
Taxes	70,249	381,421	301,214	80,207	683,327	23,998	44,991	526,299	88,039	113,132	153,165	505,557	192,344	44,469
Telephone	8,572	54,636	32,874	21,762	100,753	7,102	20,645	37,274	35,732	34,086	65,922	51,136	15,816	9,755
Travel and entertainment	4,438	11,755	7,019	4,735	53,172	6,653	14,225	7,274	25,020	35,169	35,703	23,822	20,115	2,982
Utilities	83,041	510,029	389,853	120,176	312,139	11,273	31,116	216,901	52,848	71,483	106,080	541,972	188,426	31,066
Other business deductions	47,806	375,059	305,736	69,324	532,696	34,521	119,733	314,365	64,077	83,969	210,523	324,425	128,943	25,899
Net income (less deficit)	96,469	820,036	580,791	239,245	1,433,286	2,532	119,713	1,092,856	218,184	256,790	402,676	600,900	197,985	282,121
Net income	193,184	1,165,145	816,930	348,215	1,824,940	41,250	224,208	1,228,865	330,617	452,462	655,261	1,010,151	345,186	298,434
Deficit	96,715	345,109	236,139	108,970	391,654	38,717	104,495	136,008	112,433	195,672	252,586	409,252	147,201	16,313

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses with and without net income														
Number of businesses	25,065	82,122	42,543	32,456	698,659	294,247	131,063	1,048,966	37,820	33,113	4,707	238,817	772,329	27,734
Business receipts, total	5,038,021	2,095,060	2,161,482	994,998	4,835,907	13,296,222	5,815,323	21,530,768	2,861,286	2,663,265	198,021	6,507,098	12,162,384	1,074,088
Income from sales and operations	5,009,407	2,085,391	2,142,124	984,314	4,636,514	13,209,338	5,740,397	20,826,194	2,751,591	2,607,209	144,382	6,325,686	11,748,916	1,034,953
Other business income	28,614	9,668	19,358	10,684	199,392	86,884	74,926	704,574	109,695	56,056	53,639	181,412	413,468	39,135
Business deductions, total	4,817,665	2,019,666	1,997,533	968,428	4,882,285	12,493,125	5,255,143	14,916,136	2,493,892	2,333,494	160,398	3,846,655	8,575,589	1,078,369
Cost of sales and operations, total	4,042,837	1,342,736	1,426,561	592,706	3,026,744	9,010,382	3,678,515	3,748,504	1,798,705	1,769,781	28,924	549,773	1,400,027	47,614
Inventory, beginning-of-year	447,157	580,951	430,951	210,732	226,419	1,780,695	399,545	307,177	28,951	25,453	*3,497	—	278,226	18,231
Purchases	3,962,176	1,308,969	1,407,136	565,204	2,633,070	8,475,717	3,166,416	2,204,520	1,525,464	1,518,066	*7,398	100,187	578,869	16,482
Cost of labor	14,577	7,502	14,644	6,080	11,629	213,839	133,758	159,417	*84	*84	—	29,685	129,648	5,215
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	3,953	25,150	13,735	9,138	67,104	184,479	151,011	232,041	*100,981	*100,863	*118	*4,805	126,255	7,830
Other costs	106,757	100,902	34,633	68,322	416,318	446,696	334,005	1,464,283	302,006	282,316	19,690	415,232	747,046	13,603
Less: Inventory, end-of-year	491,783	680,740	474,538	266,770	327,796	2,091,043	506,220	618,933	158,780	157,001	*1,779	*137	460,017	13,748
Advertising	13,230	36,693	24,099	27,031	83,913	208,537	73,192	472,760	7,192	6,725	467	157,277	308,291	12,220
Amortization	3,938	*3	*190	*408	*419	5,057	*2,069	19,766	245	*71	*174	10,414	9,107	2,323
Bad debts from sales or services	4,954	1,459	1,292	167	12,503	31,249	13,881	68,027	17,145	4,048	13,097	28,112	22,770	2,668
Bank charges	1,508	2,367	3,344	1,271	5,722	9,790	2,467	8,783	1,120	1,073	47	3,563	4,100	230
Car and truck expenses	20,223	94,081	32,752	16,358	554,598	308,347	217,792	1,735,374	51,316	46,123	5,193	534,362	1,149,696	20,094
Commissions	*1,524	8,159	6,566	2,225	127,784	91,604	38,926	1,247,592	76,134	64,353	11,781	333,076	838,383	11,892
Depletion	*8	*6	—	*205	*387	*2,389	*125	5,424	3,738	3,701	*38	*358	1,327	*160
Depreciation	54,169	51,766	40,083	26,869	110,762	297,791	115,423	879,805	27,235	22,936	4,299	161,505	691,064	178,020
Dues and publications	1,563	3,717	2,503	1,201	8,353	17,035	8,294	212,320	7,798	7,003	795	39,619	164,903	3,951
Employee benefit programs	621	*291	1,673	343	494	3,695	2,071	16,854	292	258	*35	13,491	3,071	880
Freight	2,874	7,743	7,951	5,216	13,966	41,270	23,264	2,192	654	621	*33	99	1,438	187
Insurance	30,854	29,766	23,528	11,010	27,739	127,173	54,080	230,728	8,144	7,130	1,014	67,283	155,302	27,888
Interest on business indebtedness	43,899	37,467	30,030	16,217	37,887	155,820	63,019	1,152,039	144,447	90,395	54,052	100,260	907,331	276,431
Laundry and cleaning	1,008	2,280	1,608	470	3,802	3,356	4,867	12,055	215	197	*17	2,870	8,970	2,615
Legal and professional services	15,140	6,497	7,071	6,518	10,790	49,386	27,462	226,127	22,798	19,083	3,715	39,307	164,022	17,152
Office supplies	3,495	7,176	5,156	4,221	34,814	39,389	23,518	215,079	7,958	6,459	1,498	97,769	109,352	3,215
Pension and profit-sharing plans	*620	*13	*580	—	88	1,991	1,142	8,963	1,118	337	*782	6,539	1,306	*6
Postage	392	3,003	1,513	1,107	15,073	40,961	7,648	96,007	4,425	3,911	514	69,680	21,901	395
Rent on business property	74,224	120,768	91,931	71,747	65,844	376,310	130,018	493,252	43,728	40,630	3,099	196,815	252,708	41,298
Repairs	31,011	20,546	12,340	4,975	16,687	79,982	43,684	173,424	3,712	3,122	591	21,879	147,833	60,241
Salaries and wages	225,522	62,410	144,316	97,074	67,868	586,313	251,928	891,978	36,954	24,166	12,788	531,191	323,833	67,609
Jobs credit	*244	—	—	*814	—	660	*130	3,272	*6	*6	—	*872	*2,394	*135
WIN credit	—	—	—	—	—	*2	—	*751	—	—	—	*492	*258	—
Supplies	19,275	14,714	11,583	12,300	71,472	97,470	39,439	82,708	3,604	3,350	254	26,679	52,426	15,862
Taxes	113,292	31,891	39,095	20,236	36,727	240,599	68,220	339,500	14,684	12,973	1,710	65,016	259,800	77,407
Telephone	9,996	24,457	13,234	9,487	74,119	123,735	58,136	392,208	17,696	16,162	1,534	163,629	210,884	8,672
Travel and entertainment	2,864	28,699	10,939	8,987	142,288	89,542	100,095	565,434	44,199	41,648	2,551	198,280	322,955	7,466
Utilities	67,203	29,065	25,282	17,699	29,891	165,124	35,442	228,014	2,093	1,629	463	39,075	186,846	83,201
Other business deductions	31,663	51,892	32,312	13,192	301,551	289,494	170,556	1,395,243	146,549	135,616	10,933	390,098	858,597	108,808
Net income (less deficit)	220,356	75,393	163,950	26,570	- 46,379	803,097	560,180	6,614,631	367,394	329,771	37,623	2,660,443	3,586,795	- 4,281
Net income	257,521	199,528	212,338	100,406	579,388	1,258,362	744,905	7,983,869	550,498	486,471	64,027	2,874,312	4,559,059	172,607
Deficit	37,165	124,135	48,388	73,836	625,766	455,265	184,725	1,369,237	183,105	156,700	26,404	213,869	972,264	176,888

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Finance, insurance, and real estate—Continued				Services										
	Real estate—Continued				Total	Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo-graphic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with and without net income															
Number of businesses	56,057	662,499	8,199	17,840	3,842,790	58,819	31,777	27,042	736,700	20,183	47,858	61,759	252,688	78,793	275,419
Business receipts, total	344,091	9,813,793	530,435	399,978	87,964,739	2,774,216	1,907,682	866,534	10,000,298	576,648	1,792,584	754,327	3,590,985	946,613	2,339,141
Income from sales and operations	335,709	9,498,957	486,789	392,508	86,924,457	2,708,132	1,846,746	861,385	9,927,746	575,434	1,787,842	750,588	3,576,575	917,230	2,320,076
Other business income	8,381	314,835	43,646	7,471	1,040,282	66,084	60,935	5,149	72,552	1,214	4,742	3,739	14,410	29,382	19,065
Business deductions, total	371,635	6,372,808	525,472	227,305	61,531,398	2,642,783	1,781,480	861,303	7,434,484	540,936	1,496,030	656,107	2,615,017	452,951	1,673,444
Cost of sales and operations, total	27,338	1,018,987	293,295	12,792	16,825,078	565,916	308,917	257,000	1,814,825	72,382	389,873	219,276	598,400	32,733	502,161
Inventory, beginning-of-year	*330	159,194	96,078	*4,392	1,307,447	32,661	19,258	13,403	164,098	*1,453	22,161	19,086	46,424	7,390	67,583
Purchases	*39	463,714	94,792	*3,842	9,193,672	406,097	222,139	183,958	822,838	41,123	120,482	87,627	179,522	14,297	379,786
Cost of labor	*3,366	27,996	*92,230	*841	2,444,365	59,154	22,934	36,220	489,778	7,971	152,867	25,122	255,377	*9,942	38,499
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	1,699	94,001	18,528	*4,197	2,267,324	27,994	11,975	16,019	329,522	16,442	70,846	55,465	128,662	9,251	48,858
Other costs	*22,235	526,887	180,083	4,238	3,100,186	76,091	56,758	19,333	185,180	*5,825	41,956	54,978	38,109	*875	43,436
Less: Inventory, end-of-year	*330	252,805	188,416	*4,718	1,487,916	36,081	24,148	11,933	176,592	*432	18,440	23,003	49,694	9,022	76,000
Advertising	144	279,945	3,294	12,688	749,492	31,203	21,449	9,755	143,814	1,960	29,576	21,405	42,753	9,931	38,189
Amortization	*974	3,373	1,462	*975	56,645	1,890	582	1,308	5,325	*123	*764	*173	1,637	*690	1,937
Bad debts from sales or services	*40	15,425	2,898	1,739	109,295	3,160	2,360	800	10,770	*(1)	935	605	1,301	457	7,471
Bank charges	5	3,661	88	116	54,967	4,725	4,089	637	10,839	320	2,206	678	3,518	2,669	1,447
Car and truck expenses	8,349	1,085,788	6,967	28,499	3,304,948	33,375	18,184	15,191	292,157	14,867	81,375	47,065	52,906	6,122	89,821
Commissions	1,119	787,357	8,917	29,097	648,097	4,549	2,079	2,470	70,065	12,551	1,828	2,792	34,368	*4,658	13,868
Depletion	*416	*673	*31	*46	25,826	—	—	—	*710	—	—	*102	*579	—	*29
Depreciation	73,689	413,741	15,818	9,797	4,311,519	333,399	239,522	93,877	498,059	76,465	113,303	55,274	114,715	20,697	117,605
Dues and publications	241	154,819	955	4,937	530,436	5,036	3,745	1,291	30,227	297	3,969	4,311	10,868	4,235	6,547
Employee benefit programs	23	1,904	96	*168	82,101	2,052	1,232	820	6,928	*762	*842	*315	1,773	*615	2,621
Freight	176	949	35	*91	73,573	1,524	1,156	367	3,531	43	1,265	696	192	*6	1,331
Insurance	12,029	105,205	4,214	5,967	1,635,557	73,376	48,753	24,623	164,886	12,050	53,367	10,663	41,090	8,598	39,118
Interest on business indebtedness	97,218	437,978	78,013	17,691	1,804,265	282,676	219,651	63,025	177,286	26,718	38,559	13,925	38,497	7,465	52,123
Laundry and cleaning	*280	5,558	*375	*142	260,498	43,823	38,843	4,980	76,281	1,274	12,745	266	45,046	9,161	7,789
Legal and professional services	2,011	127,897	13,950	3,012	1,376,228	24,932	18,168	6,764	70,856	4,324	12,298	7,652	27,119	5,442	14,021
Office supplies	812	97,485	1,221	6,619	825,265	8,623	6,300	2,323	47,119	1,051	8,888	7,099	13,541	4,394	12,147
Pension and profit-sharing plans	*8	1,259	*1	*32	74,347	*57	*50	*6	1,210	—	*58	*92	*65	—	995
Postage	43	19,198	131	2,134	176,455	1,714	1,210	504	10,092	103	536	2,828	1,680	1,004	3,939
Rent on business property	3,651	195,616	2,762	9,381	3,833,173	87,672	51,978	35,694	730,023	52,931	110,696	40,902	320,540	102,546	102,408
Repairs	18,935	60,231	5,493	2,932	933,442	115,315	78,812	36,503	147,173	26,717	39,800	5,956	35,686	5,526	33,488
Salaries and wages	9,085	210,840	15,727	20,572	8,600,570	281,491	212,564	68,928	1,174,981	41,229	210,582	37,007	612,777	91,681	181,704
Jobs credit	*764	*1,394	*100	—	17,616	*461	*440	*21	10,189	—	*150	—	*8,975	*448	*616
WIN credit	*3	*255	—	—	8,531	*10	*1	*10	*1,967	—	*227	—	*1,106	—	*633
Supplies	1,800	32,289	591	1,884	1,462,799	68,085	53,101	14,984	342,919	20,390	55,509	34,519	169,548	33,320	29,633
Taxes	40,563	122,041	12,473	7,317	1,680,322	154,256	112,913	41,343	241,112	11,686	53,854	15,086	96,368	17,301	46,817
Telephone	2,314	190,445	2,335	7,117	1,324,554	53,165	43,113	10,052	153,808	2,656	25,245	13,894	62,073	11,343	38,596
Travel and entertainment	2,231	300,025	4,499	8,734	1,455,829	11,107	7,696	3,411	69,455	3,753	5,605	26,777	18,054	2,575	12,691
Utilities	8,767	85,613	4,919	4,345	1,600,476	271,447	191,332	80,115	509,214	125,729	115,551	13,732	144,868	38,607	70,726
Other business deductions	60,143	616,155	45,012	28,478	7,741,786	178,685	94,122	84,562	642,976	30,556	127,179	73,016	135,135	31,621	245,470
Net income (less deficit)	-27,545	3,440,985	4,963	172,673	26,433,341	131,433	126,202	5,231	2,565,814	35,712	296,554	98,219	975,969	493,662	665,698
Net income	75,532	4,039,492	89,278	182,150	29,973,211	311,438	223,386	88,052	2,897,851	74,869	346,097	178,530	1,046,246	498,192	753,918
Deficit	103,077	598,507	84,315	9,477	3,539,870	180,005	97,184	82,821	332,037	39,156	49,542	80,311	70,277	4,530	88,221

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters
							Total	General automobile repair shops	Other automobile repair					
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses with and without net income														
Number of businesses	865,817	29,977	142,752	260,940	412,148	224,712	184,223	113,348	70,875	40,489	266,929	328,484	149,964	1,437
Business receipts, total	14,520,287	1,284,214	1,560,106	4,543,875	7,132,092	9,425,292	8,076,142	4,432,647	3,643,495	1,349,150	6,124,526	4,350,824	1,492,465	102,125
Income from sales and operations	14,243,628	1,280,116	1,547,304	4,374,637	7,041,571	9,373,096	8,028,989	4,418,855	3,610,134	1,344,107	6,098,090	4,250,121	1,457,133	93,868
Other business income	276,659	4,098	12,802	169,238	90,520	52,196	47,153	13,793	33,361	5,043	26,436	100,704	35,332	*8,257
Business deductions, total	10,238,345	1,114,694	1,081,636	2,502,696	5,539,318	8,406,799	7,184,710	3,995,849	3,188,861	1,222,089	4,868,123	4,332,394	1,165,348	104,994
Cost of sales and operations, total	3,097,178	647,849	259,759	411,672	1,777,898	4,657,632	4,240,648	2,527,358	1,713,290	416,984	2,529,740	735,634	144,657	*34,389
Inventory, beginning-of-year	145,524	2,660	1,893	14,394	126,578	330,089	303,593	206,948	96,645	26,496	338,476	87,048	3,989	*850
Purchases	1,470,868	211,660	47,925	214,711	996,572	3,328,200	3,021,683	1,931,124	1,090,559	306,516	1,608,850	433,909	51,689	*665
Cost of labor	361,993	28,686	128,622	21,398	183,287	561,857	530,732	324,442	206,291	31,125	321,988	81,259	31,563	*8,977
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	337,588	48,475	47,648	78,811	162,654	516,409	498,985	206,038	292,947	17,424	399,253	80,819	2,961	*22,551
Other costs	916,999	359,361	35,795	94,383	427,459	350,451	282,072	126,205	155,867	68,380	213,860	158,125	58,790	*2,175
Less: Inventory, end-of-year	135,794	2,994	2,124	12,025	118,652	429,375	396,418	267,399	129,019	32,957	352,688	105,526	4,335	*830
Advertising	156,690	24,411	15,357	46,282	70,640	76,668	66,296	32,672	33,624	10,372	69,915	64,856	24,126	1,681
Amortization	6,141	*5	*1,534	251	4,351	4,023	2,356	*1,505	*852	1,667	*1,201	26,957	8,864	*3,821
Bad debts from sales or services	25,693	1,045	1,284	8,001	15,364	17,947	16,771	11,826	4,945	1,176	8,373	3,831	676	*484
Bank charges	7,739	304	1,684	1,822	3,929	7,587	7,009	4,231	2,778	578	3,892	1,964	546	*60
Car and truck expenses	829,373	51,162	166,990	237,460	373,760	248,452	197,867	103,619	94,248	50,585	359,781	274,614	135,984	1,854
Commissions	233,560	21,651	20,550	74,289	117,069	11,707	6,780	5,031	*1,749	4,926	57,555	100,885	57,198	*38
Depletion	8,830	—	*57	4,184	4,589	*365	*228	*228	—	*136	*530	*64	*	—
Depreciation	879,318	32,973	67,328	155,599	623,417	424,428	256,114	143,206	112,908	168,314	237,569	480,715	107,881	5,468
Dues and publications	66,013	3,167	1,028	37,136	24,682	7,124	6,736	2,730	4,006	389	7,745	24,687	10,883	849
Employee benefit programs	11,306	1,086	*976	1,786	7,459	4,197	3,895	1,839	2,056	*301	3,889	1,538	408	*5
Freight	24,990	1,423	236	10,385	12,946	8,389	7,427	3,015	4,412	962	16,490	9,657	1,805	—
Insurance	195,628	8,399	41,274	30,864	115,091	204,403	168,829	81,324	87,505	35,574	110,595	92,822	11,427	2,246
Interest on business indebtedness	321,711	12,229	16,016	71,798	221,668	183,372	120,757	67,807	52,950	62,615	91,511	119,425	17,547	*3,314
Laundry and cleaning	10,387	*211	3,237	1,906	5,033	38,082	36,224	20,306	15,918	1,858	7,336	11,963	8,116	32
Legal and professional services	219,754	6,373	9,320	142,115	61,945	41,658	36,157	19,574	16,583	5,501	31,415	74,234	27,245	1,550
Office supplies	125,784	10,439	8,017	47,418	59,910	31,219	25,636	13,179	12,457	5,583	30,923	21,900	8,246	450
Pension and profit-sharing plans	3,785	*177	*1	3,324	*282	*1,956	*1,881	*1,533	*348	*75	1,529	1,344	814	*109
Postage	42,784	3,897	1,544	16,812	20,542	2,176	1,991	1,006	985	185	6,895	8,370	2,522	*87
Rent on business property	399,777	20,886	28,667	119,634	230,590	334,293	254,345	139,549	114,796	79,948	161,073	209,919	58,451	3,245
Repairs	146,735	2,992	20,902	18,767	104,075	121,355	69,855	30,746	39,109	51,500	60,358	106,053	13,722	1,110
Salaries and wages	928,876	57,869	179,160	140,840	551,007	856,338	760,634	338,895	421,738	95,704	321,341	296,436	59,207	9,225
Jobs credit	*1,485	*552	*73	*26	*835	*621	*620	*121	*500	*(1)	*77	*100	—	—
WIN credit	*1,048	*(1)	*992	*8	*47	*757	*757	*106	*651	—	*2,186	*15	—	—
Supplies	157,176	8,416	42,926	23,312	82,522	122,989	109,203	49,517	59,686	13,786	133,276	92,865	28,356	1,041
Taxes	197,423	8,721	32,095	34,553	122,054	228,322	195,075	104,868	90,207	33,247	112,923	83,595	9,527	3,938
Telephone	234,835	20,060	23,920	85,452	105,403	78,720	70,905	35,316	35,588	7,815	96,917	61,860	28,350	763
Travel and entertainment	487,646	29,427	12,989	315,099	130,132	17,450	13,768	8,225	5,544	3,682	32,662	161,789	79,625	3,775
Utilities	87,336	5,450	10,400	18,685	52,801	179,072	151,337	78,397	72,940	27,735	101,787	62,522	5,475	1,822
Other business deductions	1,334,399	134,623	115,453	443,284	641,040	498,254	357,362	168,572	188,789	140,892	273,168	1,202,009	315,690	23,640
Net income (less deficit)	4,281,942	169,520	478,470	2,041,179	1,592,773	1,018,493	891,432	436,799	454,634	127,061	1,256,404	18,430	327,117	-2,869
Net income	5,111,976	207,748	525,182	2,322,343	2,056,702	1,261,633	1,065,915	558,806	507,109	195,718	1,395,784	962,649	495,033	19,483
Deficit	830,033	38,227	46,713	281,164	463,929	243,140	174,483	122,007	52,475	68,658	139,380	944,219	167,917	22,352

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Services—Continued													
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Businesses with and without net income														
Number of businesses	63,502	113,581	416,177	150,877	82,265	183,035	175,718	176,148	93,339	180,404	33,639	146,765	319,543	75,376
Business receipts, total	727,085	2,029,149	23,240,527	9,949,187	7,055,754	6,235,587	6,605,098	1,260,138	2,849,987	2,596,726	1,129,560	1,467,166	4,216,820	1,779,126
Income from sales and operations	700,409	1,998,711	23,017,338	9,818,515	7,007,658	6,191,164	6,508,984	1,245,956	2,834,312	2,549,182	1,113,729	1,435,453	4,167,873	1,740,122
Other business income	26,677	30,439	223,190	130,671	48,096	44,423	96,114	14,181	15,675	47,543	15,830	31,713	48,948	39,004
Business deductions, total	1,160,960	1,901,092	12,880,215	4,611,979	4,108,432	4,159,805	3,421,203	942,553	1,872,663	1,386,992	615,740	771,252	3,104,845	1,456,712
Cost of sales and operations, total	93,490	463,099	1,641,751	166,541	472,173	1,003,037	125,361	169,073	441,106	51,047	10,300	40,747	995,814	718,895
Inventory, beginning-of-year	16,097	66,112	60,854	918	3,998	55,937	*21	47,591	8,576	*80	—	*80	92,429	32,592
Purchases	77,729	303,825	493,958	20,836	33,987	439,134	*228	117,296	51,712	19,392	*4,274	15,118	440,326	363,196
Cost of labor	3,576	37,144	324,409	32,216	65,207	226,987	14,988	22,634	101,782	19,859	*3,899	*15,960	84,662	9,148
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	3,264	52,044	390,699	54,315	162,186	174,198	5,111	4,487	77,351	5,654	*71	5,583	92,438	28,793
Other costs	21,566	75,594	442,581	59,335	212,228	171,018	105,139	47,698	224,444	6,187	*2,055	4,132	373,430	337,790
Less: Inventory, end-of-year	28,742	71,619	70,750	1,080	5,432	64,238	*125	70,633	22,759	*125	—	*125	87,471	52,624
Advertising	6,654	32,396	87,435	17,060	17,664	52,711	25,302	29,850	15,184	10,710	3,050	7,661	37,865	5,855
Amortization	*150	16,122	6,657	2,644	880	3,133	757	*1,076	*536	858	*374	*484	1,224	*640
Bad debts from sales or services	*95	2,576	8,152	2,055	1,402	4,695	16,177	1,403	6,322	1,734	*736	998	5,732	2,626
Bank charges	85	1,273	8,881	2,273	2,938	3,670	4,548	875	592	1,570	370	1,200	1,755	356
Car and truck expenses	35,043	101,732	460,323	235,944	51,559	172,820	247,535	60,280	119,891	152,163	45,683	106,481	227,005	62,436
Commissions	16,470	27,179	40,814	12,424	19,559	8,831	11,323	35,004	32,359	4,658	*878	3,780	45,618	6,218
Depletion	*64	—	2,523	*80	*446	*1,996	*1,187	—	*7,019	*358	*27	*331	4,240	6,104
Depreciation	162,945	204,421	758,750	285,100	250,772	222,879	190,743	72,999	139,026	97,495	36,855	60,640	199,018	82,571
Dues and publications	3,465	9,491	215,807	115,759	49,902	50,146	87,914	6,428	17,541	32,369	14,981	17,388	29,544	2,336
Employee benefit programs	334	792	31,016	13,871	4,890	12,255	5,568	*216	7,203	5,960	4,505	1,455	2,228	88
Freight	4,889	2,963	3,349	961	558	1,830	337	319	707	213	*89	124	4,067	924
Insurance	30,756	48,393	564,740	355,592	103,840	105,308	88,051	17,337	42,432	30,389	14,043	16,347	50,898	20,588
Interest on business indebtedness	25,401	73,163	365,059	96,521	139,105	129,434	62,266	29,012	30,350	48,194	24,779	23,415	93,404	31,515
Laundry and cleaning	334	3,482	58,851	18,355	19,174	21,321	2,520	3,741	560	1,767	317	1,450	5,188	604
Legal and professional services	28,761	16,678	546,611	194,656	242,274	109,681	146,484	7,464	110,684	35,778	21,215	14,562	66,359	8,228
Office supplies	885	12,319	298,979	143,257	94,431	61,290	124,622	11,460	36,799	50,432	18,845	31,588	37,405	3,917
Pension and profit-sharing plans	204	*217	50,682	27,032	17,683	5,966	7,409	*48	3,016	2,129	1,911	*218	1,183	*777
Postage	341	5,420	38,290	17,201	11,161	9,928	31,963	3,599	3,630	13,572	4,691	8,881	13,361	728
Rent on business property	11,689	136,534	1,124,671	441,910	356,317	326,445	350,404	79,822	69,833	118,345	49,828	68,517	167,342	34,929
Repairs	36,715	54,506	126,895	42,104	34,314	50,477	25,822	19,681	11,153	13,721	5,468	8,253	39,181	30,374
Salaries and wages	44,820	183,184	2,989,587	1,112,502	1,079,395	797,691	721,846	120,863	328,895	372,073	204,065	168,008	207,843	61,499
Jobs credit	—	*100	2,816	*264	1,349	1,203	1,013	*212	*99	*409	*289	*121	*134	*31
WIN credit	—	*15	1,317	*229	*794	*294	*3	*743	*295	*190	—	*190	—	*2
Supplies	21,919	41,550	402,382	114,045	179,205	109,131	14,385	30,512	23,205	11,001	3,120	7,881	64,003	11,666
Taxes	11,674	58,456	403,939	144,414	135,436	124,089	96,005	28,800	44,969	40,413	20,071	20,342	48,565	29,147
Telephone	7,706	25,042	312,813	153,313	73,305	86,195	154,117	18,567	40,625	51,696	20,481	31,215	67,429	13,022
Travel and entertainment	31,078	47,311	196,758	95,962	40,725	60,071	164,971	17,609	89,506	43,881	21,551	22,330	162,995	13,873
Utilities	6,824	48,400	230,671	64,271	55,504	110,896	36,881	38,725	15,777	25,683	8,501	17,181	41,361	14,658
Other business deductions	578,171	284,508	1,907,963	736,625	655,962	515,376	677,719	138,744	234,137	169,382	79,295	90,087	484,352	292,170
Net income (less deficit)	- 433,875	128,058	10,360,312	5,337,208	2,947,322	2,075,782	3,183,895	317,585	977,324	1,209,733	513,819	695,914	1,111,976	322,414
Net income	62,597	385,536	10,551,446	5,418,593	2,975,104	2,157,749	3,282,156	383,331	1,089,663	1,264,798	530,241	734,557	1,460,486	454,994
Deficit	496,472	257,478	191,134	81,385	27,782	81,967	98,261	65,746	112,339	55,065	16,422	38,643	348,510	132,580

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with net income															
Number of businesses	8,215,438	6,767,006	1,622,531	1,448,432	848,584	24,509	33,366	2,183	224,187	85,469	115,214	16,359	16,174	18,515	63,872
Business receipts, total	408,732,113	347,821,195	66,026,208	60,910,919	30,303,517	1,901,741	1,487,562	488,321	9,877,893	4,058,581	8,461,532	1,040,176	1,617,910	402,878	1,270,808
Income from sales and operations	405,518,925	344,608,006	65,950,720	60,910,919	30,303,517	1,901,741	1,487,562	488,321	9,877,893	4,058,581	8,461,532	1,040,176	1,617,910	402,878	1,270,808
Other business income	3,213,188	3,213,188	75,489	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	328,425,620	279,811,144	52,298,761	48,614,476	22,723,700	1,590,472	1,059,310	459,131	8,623,467	3,488,634	7,133,250	917,335	1,452,218	328,410	838,548
Cost of sales and operations, total	184,051,408	170,976,523	14,086,426	13,074,885	3,668,051	724,017	435,269	359,469	4,264,433	810,047	1,018,180	342,832	965,837	169,388	317,363
Inventory, beginning-of-year	14,815,929	13,602,580	1,242,216	1,213,349	374,936	*544	*56,362	*43,477	564,884	121,210	*7,690	*6,630	10,429	*25,055	2,132
Purchases	144,720,812	137,569,471	7,615,365	7,151,341	752,326	*314,715	14,740	304,617	3,908,702	584,931	84,005	121,020	919,734	67,277	79,275
Cost of labor	11,398,013	8,995,059	2,612,273	2,402,955	1,018,886	181,365	249,470	8,799	156,175	56,071	458,897	97,522	15,048	22,427	138,296
Jobs credit	*256	—	*256	*256	*150	—	*28	—	*67	—	—	*1	*10	—	—
WIN credit	*5,420	—	*5,420	*5,420	*5,411	—	—	—	—	—	—	—	—	—	*10
Materials and supplies	11,815,161	10,787,923	1,233,597	1,027,239	469,877	58,129	31,469	5,135	124,885	53,553	198,758	31,023	6,890	7,115	40,405
Other costs	18,244,739	15,537,605	2,847,650	2,707,134	1,439,357	169,552	146,477	36,180	257,972	128,936	278,140	93,456	23,129	74,203	59,733
Less: Inventory, end-of-year	16,937,570	15,516,114	1,458,998	1,421,456	381,771	*287	*63,221	*38,739	748,118	134,655	*9,310	*6,816	9,381	26,689	2,469
Advertising	2,278,804	2,278,804	21,678	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	82,011	81,929	1,972	82	52	*1	*3	—	*16	—	—	*5	—	*5	*1
Bad debts from sales or services	367,031	367,031	1,389	—	—	—	—	—	—	—	—	—	—	—	—
Bank charges	147,531	147,531	1,728	—	—	—	—	—	—	—	—	—	—	—	—
Car and truck expenses	10,348,760	10,348,760	225,871	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	2,651,816	2,651,816	15,202	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	763,250	758,415	5,077	4,834	4,669	—	*78	—	*85	—	—	—	*2	—	*(1)
Depreciation	15,343,781	9,184,339	6,497,750	6,159,442	3,525,107	131,538	106,682	9,218	663,789	342,540	1,059,062	87,698	74,717	40,838	118,253
Dues and publications	760,780	760,780	9,014	—	—	—	—	—	—	—	—	—	—	—	—
Employee benefit programs	305,461	296,624	13,297	8,838	809	*232	*435	*83	*84	*(1)	1,270	*1,352	*6	*227	*4,340
Freight	918,709	578,299	346,489	340,410	81,884	20,556	4,669	1,598	51,646	15,890	139,156	7,508	5,677	1,798	10,028
Insurance	5,657,017	4,685,549	1,096,322	971,469	593,810	36,714	28,458	1,485	98,544	49,623	113,594	15,529	6,443	7,106	20,165
Interest on business indebtedness	8,087,257	4,219,486	3,996,650	3,867,771	2,100,477	51,738	68,497	19,771	573,905	239,688	653,499	46,919	43,342	11,800	58,136
Laundry and cleaning	415,642	415,642	2,989	—	—	—	—	—	—	—	—	—	—	—	—
Legal and professional services	2,009,365	2,009,365	35,150	—	—	—	—	—	—	—	—	—	—	—	—
Office supplies	1,296,263	1,296,263	18,275	—	—	—	—	—	—	—	—	—	—	—	—
Pension and profit-sharing plans	135,220	132,023	4,251	3,197	1,772	*17	*682	*9	94	*92	*383	—	*3	*106	*38
Postage	391,598	391,598	2,134	—	—	—	—	—	—	—	—	—	—	—	—
Rent on business property	9,420,595	7,369,929	2,141,560	2,050,665	1,320,881	57,981	47,289	7,962	349,743	58,986	157,665	3,480	28,478	1,408	16,791
Repairs	6,119,643	3,547,258	2,761,569	2,572,385	1,491,659	68,862	50,233	7,886	266,487	137,981	437,150	30,393	37,022	12,145	32,568
Salaries and wages	21,762,393	21,762,393	524,225	—	—	—	—	—	—	—	—	—	—	—	—
Jobs credit	41,455	41,455	*447	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	14,926	14,926	—	—	—	—	—	—	—	—	—	—	—	—	—
Supplies	2,788,978	2,788,978	91,736	—	—	—	—	—	—	—	—	—	—	—	—
Taxes	7,528,124	6,006,302	1,618,709	1,521,821	965,131	47,357	50,159	1,297	152,395	63,251	144,949	15,797	14,561	6,181	60,744
Telephone	2,507,921	2,507,921	39,470	—	—	—	—	—	—	—	—	—	—	—	—
Travel and entertainment	2,706,812	2,706,812	38,439	—	—	—	—	—	—	—	—	—	—	—	—
Utilities	4,284,669	3,490,812	830,965	793,857	366,970	37,210	22,383	2,081	82,082	44,428	158,114	39,793	7,883	9,278	23,636
Other business deductions	35,351,163	18,106,342	17,870,872	17,244,821	8,602,426	414,252	244,473	48,273	2,120,165	1,726,108	3,250,229	326,029	268,247	68,131	176,487
Net income	80,306,493	68,010,051	13,727,448	12,296,442	7,579,818	311,268	428,252	29,189	1,254,426	569,947	1,328,282	122,841	165,692	74,467	432,260

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging, and decorating	Electrical work	Masonry, stonework, tile setting and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with net income														
Number of businesses	1,028	19,370	69,854	83,847	54,994	50,867	4,127	892,691	190,831	664,554	64,280	113,846	43,631	71,135
Business receipts, total	60,810	419,269	1,536,220	3,098,990	6,616,209	5,896,052	720,157	42,064,443	15,987,544	24,974,136	4,278,038	2,838,918	2,310,836	3,374,677
Income from sales and operations	60,751	416,115	1,515,918	3,047,017	6,398,207	5,700,098	698,109	41,891,651	15,890,160	24,917,780	4,266,797	2,826,257	2,309,488	3,372,706
Other business income	*59	3,155	20,302	51,973	218,002	195,954	22,048	172,792	97,385	56,356	11,241	12,661	1,349	1,971
Business deductions, total	43,920	315,524	1,139,768	2,185,071	5,069,606	4,443,024	626,582	33,787,619	13,704,926	19,251,234	3,548,850	2,077,306	1,886,188	2,670,445
Cost of sales and operations, total	*35,402	113,362	319,614	543,163	1,088,686	866,450	222,237	20,172,561	8,987,672	10,764,857	2,223,180	928,164	1,207,884	1,625,579
Inventory, beginning-of-year	*1,988	*1,410	12,587	12,882	10,906	4,219	6,687	710,824	476,693	208,061	90,078	14,890	33,755	7,577
Purchases	*34,591	43,468	159,491	226,474	304,956	203,430	101,527	7,203,066	2,688,314	4,407,394	1,278,389	282,126	714,997	578,415
Cost of labor	*161	*21,937	43,685	143,535	43,118	24,409	18,709	3,310,046	1,185,989	1,983,291	269,638	234,199	192,602	395,917
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*556	12,782	82,112	110,908	69,323	28,860	40,463	6,054,581	2,832,675	3,105,971	580,802	280,460	227,729	463,385
Other costs	—	38,164	38,905	63,446	671,346	615,039	56,306	3,600,280	2,262,807	1,284,562	97,631	130,390	73,412	185,000
Less: Inventory, end-of-year	*1,894	4,398	17,166	14,083	10,962	9,507	1,455	706,236	458,807	224,422	93,357	13,900	34,610	4,714
Advertising	*98	2,788	15,481	3,311	3,290	2,642	648	122,791	34,296	84,297	21,066	7,987	8,745	5,637
Amortization	—	—	*154	*1,736	1,288	1,265	*23	1,744	*336	1,408	*24	—	—	—
Bad debts from sales or services	—	*272	*329	788	5,210	5,078	*132	30,444	11,219	19,223	5,688	2,004	1,907	2,948
Bank charges	*1	225	627	875	1,267	1,211	56	15,945	4,390	11,376	747	3,246	577	497
Car and truck expenses	*4,364	16,136	123,459	81,912	53,523	48,400	5,122	1,882,612	436,370	1,375,173	205,056	178,811	98,619	169,104
Commissions	—	*2,830	*451	11,921	40,746	39,521	1,225	151,344	78,690	71,075	10,921	10,335	*578	5,882
Depletion	—	—	*43	*200	705,438	685,724	19,713	8,123	*1,768	6,355	*4,146	*552	*590	—
Depreciation	*782	14,684	103,846	218,996	305,955	252,701	53,254	1,359,505	454,949	866,091	115,423	75,197	61,801	79,419
Dues and publications	*8	473	1,952	6,581	4,131	3,816	315	31,225	9,322	21,554	2,807	3,566	4,361	2,931
Employee benefit programs	—	—	*1,442	3,017	2,649	888	*1,761	100,524	20,631	79,253	12,170	16,588	15,898	9,254
Freight	*119	*645	1,197	4,118	18,974	1,214	17,760	21,858	7,873	13,908	1,738	1,828	829	299
Insurance	*189	7,322	46,206	71,136	51,349	27,081	24,268	885,176	268,807	596,214	111,489	61,966	42,247	82,530
Interest on business indebtedness	*58	9,550	26,237	93,034	132,499	120,431	12,069	567,344	276,079	272,435	41,410	23,179	20,179	29,698
Laundry and cleaning	—	779	657	1,554	651	596	*55	12,274	2,679	9,503	1,172	2,614	512	422
Legal and professional services	*38	7,457	7,030	20,626	34,295	31,551	2,745	139,920	60,794	76,965	13,990	10,413	6,882	10,695
Office supplies	*53	694	5,089	12,439	8,751	7,925	827	77,060	23,009	52,083	12,130	6,155	7,810	4,879
Pension and profit-sharing plans	—	*2	*176	877	981	640	*341	17,554	3,092	14,235	*1,457	*7,238	*865	*3,115
Postage	*118	103	721	1,192	783	719	65	8,163	1,794	6,160	1,425	1,142	871	304
Rent on business property	—	15,824	15,439	59,632	72,955	57,727	15,228	349,232	119,346	222,491	27,926	26,208	14,229	23,199
Repairs	*107	7,365	62,991	118,721	45,282	28,941	16,341	543,533	208,678	321,501	30,716	24,867	14,024	19,890
Salaries and wages	*596	30,315	152,334	340,980	208,971	135,713	73,258	2,751,080	856,219	1,794,077	358,708	299,444	150,137	309,172
Jobs credit	—	—	*107	*340	—	—	—	2,264	*215	2,049	*381	*965	*41	*34
WIN credit	—	—	—	—	—	—	—	*208	*23	*185	*150	—	—	—
Supplies	*20	6,729	32,436	52,552	42,670	33,138	9,532	488,566	149,083	322,986	44,066	49,999	33,496	31,702
Taxes	*184	6,509	30,818	59,376	532,305	508,691	23,614	696,908	226,636	452,270	86,765	65,004	49,710	73,082
Telephone	*373	5,115	16,202	17,781	15,273	14,136	1,137	225,762	61,278	159,414	32,478	16,990	16,564	13,883
Travel and entertainment	*583	8,981	8,137	20,737	39,248	37,621	1,627	140,739	49,464	87,061	10,020	13,938	8,159	4,812
Utilities	*308	8,292	6,745	21,763	9,198	5,419	3,778	146,109	32,998	110,076	28,101	11,690	12,808	9,603
Other business deductions	520	49,072	160,064	416,395	1,643,237	1,523,785	119,452	2,841,994	1,317,694	1,441,426	144,562	229,147	105,945	151,944
Net income	16,890	103,745	396,451	913,919	1,546,603	1,453,028	93,575	8,276,824	2,282,619	5,722,902	729,188	761,612	424,649	704,231

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with net income													
Number of businesses	218,562	153,100	37,306	190,698	53,882	33,865	21,144	81,807	306,484	34,422	232,416	23,045	16,601
Business receipts, total	4,352,467	7,819,200	1,102,763	12,763,831	3,559,475	2,422,380	1,556,706	5,225,270	15,607,625	825,747	12,647,555	1,458,252	676,071
Income from sales and operations	4,339,559	7,802,973	1,083,711	12,680,477	3,545,967	2,379,617	1,556,146	5,198,748	15,432,961	800,716	12,500,776	1,456,179	675,289
Other business income	12,908	16,227	19,052	83,354	13,508	42,763	561	26,522	174,664	25,031	146,779	2,073	782
Business deductions, total	2,891,048	6,177,397	831,459	10,584,938	3,053,195	1,946,257	1,262,886	4,322,602	12,870,508	629,523	10,452,630	1,239,183	549,173
Cost of sales and operations, total	1,666,509	3,113,539	420,032	5,730,557	1,320,006	966,196	635,702	2,808,654	3,048,777	141,161	2,101,744	680,901	124,971
Inventory, beginning-of-year	11,144	50,617	*26,071	397,122	76,525	27,868	40,253	252,476	44,676	*2,525	26,997	*12,300	*2,854
Purchases	575,375	978,094	107,358	3,170,631	689,065	411,075	305,315	1,765,176	1,824,198	*83,009	1,337,341	284,862	118,985
Cost of labor	179,056	711,880	140,765	1,216,308	275,249	202,071	203,354	535,634	246,554	*38,571	182,508	20,357	*5,118
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	577,087	976,508	115,935	671,150	99,966	179,980	103,417	287,786	204,195	*5,128	155,473	36,974	6,619
Other costs	336,885	461,243	52,911	733,752	252,680	212,462	28,315	240,295	788,002	13,909	431,937	340,501	1,654
Less: Inventory, end-of-year	13,038	64,803	*23,008	458,406	73,479	67,260	44,952	272,714	58,847	*1,981	32,513	14,094	*10,260
Advertising	9,585	31,276	4,197	69,165	5,797	23,831	7,070	32,467	37,203	1,800	18,651	14,013	2,738
Amortization	*1,100	*284	—	2,593	*366	*1,717	—	510	406	—	*104	*103	*199
Bad debts from sales or services	2,133	4,543	*3	12,035	3,723	3,308	*517	4,487	8,905	*56	4,785	3,994	70
Bank charges	2,638	3,671	179	4,421	591	1,905	266	1,659	6,292	451	5,149	198	494
Car and truck expenses	346,182	377,402	71,069	409,435	196,183	56,073	39,071	118,108	1,452,964	75,278	1,286,379	30,341	60,965
Commissions	14,209	29,149	*1,579	80,821	19,118	10,994	2,841	47,868	135,097	*6,695	121,742	3,726	2,934
Depletion	*627	*441	—	*632	*282	—	—	*351	*8,386	*4	*8,381	*1	—
Depreciation	118,092	416,160	38,465	606,075	276,180	93,648	96,985	139,262	1,178,554	50,636	1,030,012	46,239	51,667
Dues and publications	2,307	5,582	350	11,783	1,461	4,626	876	4,821	16,174	8,141	4,233	3,400	399
Employee benefit programs	2,786	22,557	*640	16,587	2,624	3,023	517	10,423	22,892	*1,638	17,794	2,151	1,310
Freight	2,720	6,494	*77	71,265	40,720	5,743	7,184	17,618	16,038	*35	14,341	1,091	572
Insurance	68,254	229,728	20,155	269,343	115,398	35,422	37,999	80,524	564,163	41,287	474,039	27,146	21,690
Interest on business indebtedness	35,171	122,800	18,830	183,739	83,524	22,943	27,498	49,774	381,342	15,913	330,042	23,432	11,955
Laundry and cleaning	1,971	2,812	*91	5,560	875	1,666	1,143	1,876	6,443	905	4,946	194	398
Legal and professional services	10,542	24,444	2,160	57,722	9,873	13,510	7,565	26,774	48,574	3,928	32,540	8,153	3,954
Office supplies	7,871	13,238	1,968	45,076	3,985	12,753	8,504	19,834	28,579	1,625	13,187	9,772	3,995
Pension and profit-sharing plans	*690	*871	*227	4,539	*264	*5	*1,905	2,365	4,075	*897	2,864	*300	*14
Postage	1,054	1,364	209	45,830	202	38,021	1,993	5,613	4,604	143	1,485	2,014	962
Rent on business property	29,175	101,754	7,396	267,550	54,394	81,955	26,771	104,430	319,124	34,433	230,081	34,347	20,263
Repairs	23,044	208,960	13,354	240,483	167,205	22,259	14,388	36,631	952,020	51,675	849,461	22,873	28,011
Salaries and wages	179,254	497,361	100,785	1,071,960	285,841	217,452	189,040	379,627	1,027,594	66,864	743,463	118,502	98,765
Jobs credit	—	*628	—	6,626	*424	*85	—	*6,118	*37	—	*37	—	—
WIN credit	—	*36	—	*148	—	—	*127	*21	*3,279	*2	*3,277	—	—
Supplies	72,693	91,029	16,497	134,280	20,188	40,345	38,900	34,847	109,003	2,706	86,620	15,843	3,834
Taxes	30,880	146,828	18,003	282,425	77,132	56,317	31,417	117,559	365,822	20,787	306,495	21,075	17,466
Telephone	24,600	54,898	5,070	75,077	9,282	23,787	10,285	31,722	100,523	6,980	70,940	15,639	6,964
Travel and entertainment	10,604	39,528	4,214	65,413	6,735	13,960	8,658	36,060	146,699	1,116	128,251	14,323	3,009
Utilities	14,842	33,032	3,034	133,740	21,555	30,148	21,902	60,135	48,992	4,894	31,454	6,938	5,707
Other business deductions	211,514	598,314	82,874	693,607	330,116	164,734	44,017	154,740	2,834,581	89,478	2,536,761	132,475	75,867
Net income	1,461,419	1,641,803	271,304	2,178,893	505,280	476,123	293,821	902,668	2,737,117	196,224	2,194,926	219,069	126,898

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade													
	Total	Wholesale trade								Retail trade				
											Building materials, paint, hardware, garden supply, and mobile home dealers			
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with net income															
Number of businesses	1,447,271	244,945	10,429	8,120	6,892	20,464	29,382	5,957	163,701	1,121,838	39,843	6,115	4,131	13,167	16,430
Business receipts, total	167,544,586	36,467,437	1,859,308	871,640	1,530,176	2,489,937	6,914,838	4,362,813	18,438,725	126,048,217	5,089,890	1,023,054	475,500	1,798,757	1,792,579
Income from sales and operations	166,538,791	36,197,787	1,852,790	855,956	1,515,482	2,474,205	6,890,918	4,345,631	18,262,804	125,378,962	5,033,130	1,012,906	473,335	1,792,774	1,754,115
Other business income	1,005,795	269,651	6,518	15,684	14,694	15,731	23,920	17,182	175,921	669,256	56,760	10,148	2,165	5,982	38,464
Business deductions, total	154,117,051	32,860,923	1,706,951	782,282	1,441,015	2,119,017	6,502,189	4,258,990	16,050,479	116,972,101	4,566,081	932,260	429,896	1,600,680	1,603,245
Cost of sales and operations, total	123,642,974	27,456,824	1,439,327	608,818	1,213,917	1,590,370	5,592,432	3,999,355	13,012,605	93,076,751	3,363,728	733,726	285,451	1,213,543	1,131,008
Inventory, beginning-of-year	11,314,787	1,935,937	137,118	51,841	326,881	259,095	145,185	127,120	888,696	9,078,882	821,784	103,423	68,546	427,874	221,941
Purchases	116,097,920	25,143,105	1,288,982	438,909	1,188,516	1,367,651	5,102,154	3,636,463	12,120,430	88,328,915	3,156,041	638,117	283,629	1,236,577	997,718
Cost of labor	1,847,451	465,454	64,266	*12,420	14,047	50,953	145,660	1,625	176,482	1,260,744	120,831	45,784	*7,351	14,716	52,980
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	1,543,273	401,801	21,107	45,752	11,239	31,284	66,920	13,180	212,319	1,012,712	107,184	32,476	*43	960	73,706
Other costs	5,883,392	1,750,304	73,371	134,238	51,179	128,539	333,952	334,228	694,797	3,823,152	111,180	27,061	881	29,927	53,311
Less: Inventory, end-of-year	13,043,851	2,239,776	145,517	74,342	377,946	247,152	201,439	113,261	1,080,120	10,425,653	953,292	113,135	75,000	486,510	268,648
Advertising	1,083,511	132,127	7,744	2,134	7,482	10,766	14,211	3,770	86,019	899,965	59,754	6,757	10,653	20,997	21,347
Amortization	25,834	1,749	*126	—	—	*146	577	*1	898	22,273	*131	*(1)	—	*111	*20
Bad debts from sales or services	203,369	46,717	6,224	1,989	9,742	1,970	6,041	2,042	18,708	146,702	11,685	5,568	508	2,716	2,893
Bank charges	66,775	6,821	444	43	129	483	670	243	4,810	58,034	7,295	75	145	399	6,675
Car and truck expenses	2,293,877	796,125	38,101	32,089	27,121	60,567	162,304	19,316	456,626	1,328,197	82,668	19,561	7,178	23,994	31,935
Commissions	670,466	318,884	12,319	3,451	2,789	37,416	52,898	16,173	193,838	322,738	20,676	6,588	*3,850	*734	9,504
Depletion	6,749	2,200	*531	*749	—	*320	—	*3	597	4,427	*275	*271	—	*1	*4
Depreciation	2,034,297	402,704	13,008	17,053	18,084	45,480	76,151	24,826	208,101	1,555,767	81,998	19,259	7,892	21,813	33,034
Dues and publications	82,456	19,605	470	1,623	485	2,481	1,836	423	12,287	56,230	2,611	360	546	778	927
Employee benefit programs	65,129	16,711	781	*110	1,977	2,510	5,082	630	5,620	46,611	3,045	962	*225	1,829	*29
Freight	387,873	167,694	2,280	1,796	4,717	11,802	48,974	17,185	80,941	201,518	21,728	4,622	*145	5,889	11,073
Insurance	1,276,808	211,756	11,757	5,603	12,020	20,253	44,688	9,321	108,114	1,021,933	63,298	13,676	8,273	20,585	20,763
Interest on business indebtedness	1,224,047	212,337	8,947	8,542	16,775	25,644	26,926	20,750	104,755	973,098	63,046	9,147	4,964	25,009	23,927
Laundry and cleaning	156,131	5,018	*275	*165	675	531	1,099	13	2,262	146,756	1,197	*51	*378	280	487
Legal and professional services	407,160	64,885	3,757	1,623	2,935	6,822	9,165	2,620	37,963	322,309	11,740	1,429	1,487	4,406	4,418
Office supplies	237,878	68,221	4,366	1,860	2,237	8,472	10,312	2,056	38,919	152,251	10,486	1,490	1,024	3,218	4,753
Pension and profit-sharing plans	22,398	8,824	*198	*15	*175	1,022	706	*53	6,655	12,436	*734	*66	*440	*225	*3
Postage	100,018	25,612	540	424	442	4,200	1,259	123	18,625	68,177	2,558	251	636	609	1,062
Rent on business property	2,705,425	244,225	16,046	3,904	3,004	24,214	36,216	9,124	151,715	2,374,933	88,278	7,385	27,310	26,155	27,427
Repairs	797,444	149,550	7,102	6,124	4,656	8,324	34,937	10,908	77,499	616,076	29,520	8,025	1,177	8,278	12,041
Salaries and wages	7,902,130	885,800	58,435	32,546	59,043	92,341	171,340	32,947	439,148	6,816,272	314,617	35,316	43,747	137,891	97,663
Jobs credit	13,950	2,197	*79	*115	*67	*40	*1,660	*11	226	11,623	*203	*2	—	*201	*1
WIN credit	2,579	*1,016	—	*9	—	*153	*18	—	*835	1,563	*389	—	—	—	*389
Supplies	666,709	69,473	2,294	1,732	7,175	7,244	14,887	2,114	34,027	576,758	18,776	1,226	3,970	6,384	7,195
Taxes	2,416,332	269,292	10,935	8,364	13,041	28,885	40,269	7,895	159,901	2,094,526	85,972	17,765	6,549	30,902	30,757
Telephone	656,316	204,896	9,013	5,004	5,443	25,218	25,293	4,981	129,945	407,666	23,362	4,834	3,126	7,830	7,572
Travel and entertainment	705,671	351,195	21,774	8,102	3,351	41,488	22,634	4,531	249,315	272,917	11,859	1,413	1,417	3,460	5,570
Utilities	1,744,894	126,862	9,996	4,898	7,479	12,083	28,369	6,303	57,735	1,594,824	46,279	4,022	6,863	19,281	16,114
Other business deductions	2,550,810	598,029	20,238	23,646	16,186	48,160	74,590	61,295	353,914	1,815,140	139,359	28,413	1,944	13,564	95,437
Net income	13,427,535	3,606,514	152,357	89,358	89,161	370,919	412,649	103,823	2,388,246	9,076,116	523,809	90,795	45,604	198,076	189,334

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
		Food stores			Automotive dealers and service stations									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Businesses with net income														
Number of businesses	21,516	112,300	70,995	41,305	142,331	3,981	22,259	90,620	25,471	38,857	72,434	103,921	39,425	12,800
Business receipts, total	3,685,918	22,455,415	18,066,951	4,388,464	45,589,343	1,617,782	3,868,676	35,839,316	4,263,570	4,155,130	6,418,782	9,881,638	3,227,881	2,716,942
Income from sales and operations	3,670,941	22,321,490	17,949,257	4,372,233	45,513,472	1,605,939	3,856,830	35,809,757	4,240,946	4,130,348	6,369,493	9,853,475	3,188,718	2,706,924
Other business income	14,977	133,925	117,694	16,232	75,872	11,843	11,846	29,559	22,624	24,781	49,289	28,163	39,163	10,018
Business deductions, total	3,492,734	21,290,270	17,250,021	4,040,249	43,764,404	1,576,533	3,644,467	34,610,451	3,932,953	3,702,668	5,763,521	8,871,486	2,882,695	2,418,508
Cost of sales and operations, total	3,060,856	17,782,781	14,636,039	3,146,742	38,359,020	1,399,987	3,117,245	30,841,036	3,000,752	2,604,475	4,069,614	5,029,512	1,796,451	1,828,266
Inventory, beginning-of-year	365,504	1,136,365	1,049,165	87,199	1,920,083	195,056	283,617	751,229	690,182	904,765	890,920	132,357	131,699	366,207
Purchases	2,989,901	17,322,652	14,355,003	2,967,649	36,448,865	1,242,631	2,801,640	29,498,473	2,906,121	2,581,255	3,696,197	4,327,298	1,620,642	1,833,868
Cost of labor	21,449	125,647	72,598	53,049	277,536	11,528	36,753	168,971	60,285	61,677	151,620	279,277	11,830	*10,097
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	7,634	78,578	27,315	51,262	324,376	5,348	62,941	228,913	27,174	9,729	102,860	157,770	21,512	2,139
Other costs	89,742	441,554	331,098	110,457	1,564,345	146,795	265,863	1,047,982	103,705	71,805	163,160	288,730	167,387	17,695
Less: Inventory, end-of-year	413,373	1,322,015	1,199,140	122,874	2,176,186	201,372	333,569	854,532	786,713	1,024,756	935,144	155,920	156,619	401,741
Advertising	8,628	104,550	80,506	24,044	131,750	13,680	16,098	57,505	44,466	65,934	129,088	89,892	19,628	22,224
Amortization	*294	3,946	2,786	*1,161	1,597	*11	*82	1,278	*226	1,073	*684	9,116	*269	*684
Bad debts from sales or services	2,464	13,598	12,322	1,276	55,338	1,234	7,277	36,764	10,062	4,317	12,093	3,290	6,825	3,765
Bank charges	1,805	4,780	3,628	1,151	9,818	53	597	7,991	1,178	5,711	3,438	5,824	4,666	602
Car and truck expenses	18,476	117,180	61,689	55,491	228,256	6,775	35,108	131,638	54,735	37,202	150,117	83,117	21,055	19,429
Commissions	*521	50,827	45,860	4,967	57,970	5,870	30,272	12,884	8,944	3,597	30,942	14,477	*323	*82
Depletion	—	*490	*388	*102	*657	*79	*13	*565	—	—	*64	*185	—	—
Depreciation	36,189	238,363	169,399	68,964	307,451	7,928	30,216	208,868	60,439	54,974	103,038	271,259	74,175	27,910
Dues and publications	753	4,871	3,707	1,164	8,931	468	1,582	4,471	2,411	5,070	5,503	3,933	1,408	3,339
Employee benefit programs	*388	9,009	6,139	2,869	11,062	1,791	947	5,659	2,666	2,205	2,698	8,052	*1,912	2,352
Freight	5,671	26,294	18,500	7,794	48,219	2,833	3,485	33,457	8,444	14,207	26,546	1,525	430	2,474
Insurance	22,676	131,089	96,843	34,246	270,995	8,450	28,571	185,379	48,595	46,124	84,598	136,002	58,075	22,004
Interest on business indebtedness	23,918	143,934	112,374	31,561	201,184	21,579	33,977	83,931	61,698	48,064	100,789	134,626	49,614	20,274
Laundry and cleaning	1,125	19,635	13,476	6,159	47,840	491	1,643	43,741	1,965	2,229	1,583	46,317	15,999	1,458
Legal and professional services	4,349	43,513	33,406	10,107	73,771	1,572	5,639	52,836	13,724	16,806	20,582	52,132	19,084	13,832
Office supplies	1,938	10,550	5,299	5,250	33,532	2,146	5,521	16,853	9,012	9,820	19,514	7,456	1,949	6,716
Pension and profit-sharing plans	*15	1,403	741	*661	2,070	*131	*92	1,382	*465	*2,068	*256	*637	*68	*1,992
Postage	1,995	4,172	2,564	1,608	6,170	185	373	1,899	3,713	3,184	3,151	646	254	2,418
Rent on business property	32,295	267,046	165,475	101,571	597,558	7,227	38,819	477,882	73,630	194,811	146,808	382,564	85,332	38,825
Repairs	13,257	109,949	84,317	25,632	113,718	6,484	30,951	58,454	17,829	17,950	27,421	126,587	47,399	12,373
Salaries and wages	107,653	1,096,260	817,720	278,540	1,721,614	37,161	84,399	1,303,005	297,049	311,523	365,820	1,387,197	312,358	268,102
Jobs credit	*122	891	587	*304	3,323	*19	—	2,338	*979	*152	*299	5,497	—	*182
WIN credit	*63	*684	*295	*390	329	—	—	263	*47	*36	—	*46	—	*14
Supplies	4,842	99,914	72,123	27,790	114,476	3,334	12,900	79,071	19,171	23,438	27,614	106,615	30,996	11,112
Taxes	46,077	284,943	241,236	53,707	591,246	12,969	33,155	476,185	68,936	87,917	116,719	342,978	129,627	42,380
Telephone	5,814	39,757	24,563	15,195	75,291	4,186	13,612	30,334	27,158	21,069	44,983	33,063	10,313	9,306
Travel and entertainment	2,128	7,131	4,115	3,016	39,337	3,532	10,409	6,533	18,863	21,846	25,939	11,400	10,691	2,853
Utilities	55,499	381,495	295,951	85,545	246,444	5,913	19,590	182,777	38,164	49,502	73,352	366,716	117,660	30,304
Other business deductions	33,297	284,366	239,737	44,629	412,742	20,491	81,893	270,676	39,681	47,737	170,868	221,910	66,135	23,625
Net income	193,184	1,165,145	816,930	348,215	1,824,940	41,250	224,208	1,228,865	330,617	452,462	655,261	1,010,151	345,186	298,434

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses with net income														
Number of businesses	18,586	39,593	22,556	17,175	284,422	156,079	80,488	732,154	28,506	25,793	2,713	186,804	516,844	10,969
Business receipts, total	4,299,776	1,592,384	1,792,721	756,600	3,311,418	11,074,380	5,028,932	17,399,879	1,447,601	1,299,285	148,316	6,052,021	9,900,258	613,674
Income from sales and operations	4,272,047	1,585,272	1,778,759	748,223	3,190,305	11,016,366	4,962,043	16,854,594	1,373,964	1,256,884	117,080	5,892,591	9,588,039	589,108
Other business income	27,729	7,113	13,962	8,377	121,113	58,014	66,889	545,285	73,637	42,401	31,236	159,430	312,219	24,566
Business deductions, total	4,042,254	1,392,856	1,580,383	656,193	2,732,030	9,816,018	4,284,027	9,416,010	897,102	812,814	84,289	3,177,709	5,341,199	441,067
Cost of sales and operations, total	3,410,068	949,155	1,132,521	414,255	1,880,393	7,395,657	3,109,398	1,711,361	472,172	457,880	*14,292	473,287	765,901	27,456
Inventory, beginning-of-year	356,699	248,915	304,332	135,274	92,982	1,268,996	301,969	115,818	20,480	19,356	*1,124	—	95,338	*547
Purchases	3,345,975	893,514	1,113,736	379,399	1,565,206	7,054,364	2,625,900	553,672	306,840	304,658	*2,182	68,072	178,760	8,153
Cost of labor	13,747	6,132	*9,134	4,999	3,473	163,295	121,253	58,342	*80	*80	—	29,507	28,755	*4,457
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	3,818	15,047	12,416	4,784	32,295	132,570	128,760	86,931	*17	*17	—	*4,714	82,199	6,182
Other costs	*105,950	86,825	22,239	64,609	312,292	315,638	309,937	987,625	169,770	157,560	*12,210	370,994	446,861	8,361
Less: Inventory, end-of-year	416,121	301,279	329,336	174,811	125,856	1,539,205	378,421	91,027	25,015	23,792	*1,224	—	66,011	*245
Advertising	10,866	28,997	17,214	19,161	35,784	156,494	51,419	387,803	5,189	4,893	296	138,923	243,690	8,384
Amortization	*157	—	*190	*337	*47	3,746	*1,812	8,218	*171	*51	*120	4,780	3,267	609
Bad debts from sales or services	4,370	723	1,023	101	8,506	18,605	9,950	29,652	4,499	1,967	2,532	16,638	8,514	201
Bank charges	1,092	2,064	1,718	786	2,114	6,323	1,919	6,533	983	943	40	2,674	2,877	101
Car and truck expenses	17,725	58,010	23,054	9,932	267,544	194,432	169,554	1,359,033	43,418	39,295	4,122	441,468	874,147	11,003
Commissions	*1,524	6,432	6,140	*553	52,423	76,251	28,843	1,023,486	65,733	54,051	11,683	278,167	679,585	9,157
Depletion	*8	—	—	*130	*248	*2,370	*123	4,497	3,290	3,253	*38	*169	1,037	—
Depreciation	43,125	32,064	25,078	10,367	55,154	194,623	75,826	520,942	17,278	13,914	3,364	127,303	376,362	70,222
Dues and publications	1,512	2,060	1,870	590	2,630	11,150	6,621	156,661	5,472	4,884	588	31,304	119,885	2,924
Employee benefit programs	612	*289	*1,134	330	*232	3,290	1,807	14,698	99	64	*35	12,444	2,155	614
Freight	2,780	2,136	5,712	2,914	6,379	34,503	18,661	1,379	377	368	*9	85	917	*125
Insurance	25,489	20,827	18,736	7,594	16,926	97,499	43,119	158,030	4,001	3,654	347	58,060	95,969	11,421
Interest on business indebtedness	31,271	21,671	22,472	7,609	18,951	85,674	38,612	434,848	38,448	19,417	19,031	74,727	321,674	78,651
Laundry and cleaning	914	2,131	1,475	*35	1,962	2,856	4,357	7,678	136	122	*14	2,050	5,492	1,336
Legal and professional services	11,999	4,768	4,928	4,670	6,001	34,134	19,966	136,768	11,895	10,218	1,677	33,042	91,832	4,682
Office supplies	3,175	5,037	4,454	1,273	11,219	25,133	17,406	170,412	5,272	3,932	1,340	82,578	82,562	1,745
Pension and profit-sharing plans	*620	*13	*580	—	*2	1,978	*1,139	8,663	*1,034	*255	*779	6,412	1,216	*6
Postage	107	2,047	833	616	7,733	32,293	6,229	78,843	3,527	3,050	477	58,674	16,643	203
Rent on business property	64,145	77,626	75,999	45,556	27,635	250,456	86,266	373,721	35,499	33,513	1,986	159,169	179,053	25,355
Repairs	22,359	10,454	10,543	2,537	9,858	62,152	31,818	91,746	2,595	2,241	354	18,374	70,777	23,014
Salaries and wages	188,984	55,616	129,485	75,939	42,993	438,110	200,058	691,600	28,101	16,859	11,242	464,106	199,393	37,128
Jobs credit	*244	—	—	*109	—	*599	*130	*673	—	—	—	*635	*38	—
WIN credit	—	—	—	—	—	*2	—	*533	—	—	—	*492	*41	—
Supplies	16,567	9,984	9,015	6,845	27,416	69,150	20,478	61,035	2,187	2,002	185	20,389	38,459	10,976
Taxes	96,078	23,418	28,539	16,474	23,104	169,053	52,514	205,325	10,350	9,216	1,133	57,683	137,292	35,587
Telephone	7,011	16,307	9,300	5,514	29,923	76,652	43,754	302,844	12,616	11,416	1,200	136,554	153,675	4,608
Travel and entertainment	2,424	12,396	8,123	5,394	53,169	58,226	81,558	438,397	33,681	31,556	2,125	153,232	251,484	2,431
Utilities	54,021	18,405	17,642	9,344	10,962	117,200	23,308	131,784	1,043	806	237	33,364	97,377	44,691
Other business deductions	23,495	30,226	22,604	7,447	132,721	198,609	137,641	901,259	88,038	82,994	5,043	293,180	520,042	28,438
Net income	257,521	199,528	212,338	100,406	579,388	1,258,362	744,905	7,983,869	550,498	486,471	64,027	2,874,312	4,559,059	172,607

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Finance, insurance, and real estate—Continued				Services										
	Real estate—Continued				Total	Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with net income															
Number of businesses	29,699	457,866	4,347	13,963	2,910,151	31,216	16,169	15,047	599,599	10,733	38,584	30,010	212,363	74,457	233,452
Business receipts, total	204,036	8,351,714	348,738	382,097	79,181,840	2,047,881	1,413,610	634,271	8,906,230	428,975	1,587,324	638,545	3,234,289	925,258	2,091,838
Income from sales and operations	201,243	8,086,500	334,473	376,715	78,275,507	1,988,849	1,356,891	631,958	8,838,942	428,005	1,582,742	634,951	3,221,565	895,876	2,075,802
Other business income	2,793	265,213	14,265	5,381	906,334	59,033	56,719	2,314	67,288	*969	4,582	3,594	12,724	29,382	16,036
Business deductions, total	128,504	4,312,221	259,460	199,946	49,208,629	1,736,443	1,190,224	546,220	6,008,379	354,106	1,241,227	460,015	2,188,044	427,066	1,337,920
Cost of sales and operations, total	26,945	523,308	177,681	*10,512	13,972,493	430,679	225,448	205,231	1,550,966	49,209	326,210	180,545	528,078	28,190	438,733
Inventory, beginning-of-year	*322	45,536	48,794	*139	951,787	23,702	13,378	10,324	123,005	*360	14,882	13,657	32,380	7,390	54,336
Purchases	—	142,279	26,608	*1,720	7,620,581	345,674	180,865	164,809	705,984	29,350	98,707	68,775	152,186	14,297	342,670
Cost of labor	*3,172	19,485	*800	*841	2,059,113	46,791	20,991	*25,801	424,016	*7,021	128,425	23,304	228,617	*7,061	29,588
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*1,552	67,263	*3,033	*4,170	1,944,747	16,342	8,893	7,449	285,261	12,644	65,631	48,870	114,363	7,590	36,164
Other costs	*22,196	287,995	124,512	*3,797	2,479,245	26,309	19,384	6,925	156,486	*213	32,984	42,548	37,528	*875	42,337
Less: Inventory, end-of-year	*297	39,249	26,065	*155	1,082,980	28,138	18,062	10,076	143,785	*379	14,418	16,608	36,996	9,022	66,362
Advertising	*22	221,858	1,133	12,293	550,110	18,654	13,068	5,586	101,188	1,457	23,336	6,565	33,050	8,706	28,074
Amortization	*3	1,530	*330	*796	39,897	404	283	*120	5,085	—	*764	*173	*1,592	*690	*1,866
Bad debts from sales or services	—	6,184	*437	1,693	73,911	2,130	1,906	224	6,695	—	761	586	1,220	457	3,670
Bank charges	*4	2,663	12	96	44,305	3,254	3,097	157	9,627	262	2,105	393	3,139	2,656	1,071
Car and truck expenses	3,938	830,853	4,690	23,664	2,620,331	17,777	10,322	7,456	224,856	11,312	68,585	24,309	43,317	5,967	71,366
Commissions	*113	638,986	3,091	28,239	528,555	3,154	1,802	1,352	45,870	*12,106	1,718	*1,655	13,789	*4,658	11,944
Depletion	*393	*643	—	*1	20,387	—	—	—	*596	—	—	—	*579	—	*17
Depreciation	15,667	276,381	6,175	7,917	2,789,318	179,896	136,139	43,757	337,073	40,270	82,312	32,521	83,803	19,877	78,290
Dues and publications	127	111,669	601	4,563	447,336	3,566	2,765	801	25,624	257	3,680	2,835	9,563	4,016	5,273
Employee benefit programs	—	1,370	*3	*168	69,624	1,074	916	*158	6,018	*241	*739	*315	1,748	*615	2,359
Freight	*122	559	*29	*82	54,042	587	521	*66	2,252	*26	360	559	153	*6	1,150
Insurance	4,413	73,192	1,401	5,541	1,341,256	45,384	31,591	13,793	137,653	7,892	47,436	7,865	34,202	8,134	32,125
Interest on business indebtedness	19,962	189,894	20,539	12,629	1,152,927	144,344	114,447	29,897	118,832	12,239	24,756	10,712	24,381	7,360	39,384
Laundry and cleaning	*99	3,899	*16	*142	223,463	33,368	30,037	3,330	66,216	*125	12,175	*241	38,916	8,643	6,115
Legal and professional services	627	80,897	3,497	2,129	1,144,312	15,515	11,537	3,978	57,569	3,112	11,726	3,234	22,496	5,417	11,585
Office supplies	544	73,643	533	6,097	706,984	5,470	4,048	1,422	38,151	733	7,662	5,345	12,022	4,084	8,305
Pension and profit-sharing plans	*3	1,174	*1	*32	71,983	*37	*37	—	1,045	—	*50	*92	*65	—	*839
Postage	*33	14,531	31	1,845	150,570	908	729	178	8,400	*52	471	2,099	1,234	1,004	3,541
Rent on business property	890	143,705	700	8,403	3,161,854	64,317	41,671	22,646	587,913	31,118	88,481	27,373	269,377	97,339	74,224
Repairs	8,841	35,052	1,043	2,828	668,793	74,604	53,813	20,791	115,774	17,779	34,634	4,133	28,949	4,846	25,433
Salaries and wages	534	142,118	2,120	17,493	7,533,533	208,367	164,626	43,741	1,015,826	29,426	182,484	34,436	525,656	87,643	156,181
Jobs credit	—	*38	—	—	17,457	*393	*393	—	10,189	—	*150	—	*8,975	*448	*616
WIN credit	—	*41	—	—	8,177	—	—	—	*1,736	—	—	—	*1,103	—	*633
Supplies	675	24,947	120	1,742	1,185,884	47,095	38,283	8,811	281,091	16,586	47,564	21,320	138,039	32,711	24,871
Taxes	18,284	70,621	6,197	6,603	1,391,640	103,583	80,654	22,930	202,617	7,356	44,959	13,372	81,472	16,036	39,422
Telephone	1,985	140,137	644	6,300	1,082,147	38,214	32,516	5,699	125,049	1,672	21,916	9,410	50,533	10,549	30,969
Travel and entertainment	1,647	237,949	1,286	8,171	1,121,042	3,982	2,507	1,475	44,160	3,667	4,637	10,032	15,057	2,538	8,229
Utilities	1,742	45,250	1,768	3,925	1,227,004	181,333	129,326	52,007	402,335	85,537	99,889	11,052	119,393	35,079	51,384
Other business deductions	20,891	419,287	25,382	26,044	5,860,564	109,141	58,526	50,614	501,824	21,675	101,966	48,843	116,289	30,293	182,749
Net income	75,532	4,039,492	89,278	182,150	29,973,211	311,438	223,386	88,052	2,897,851	74,869	346,097	178,530	1,046,246	498,192	753,918

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters
							Total	General automobile repair shops	Other automobile repair					
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses with net income														
Number of businesses	658,008	20,866	122,864	214,315	299,963	162,441	138,286	82,129	56,157	24,155	196,995	166,448	95,470	713
Business receipts, total	12,702,941	1,065,611	1,460,953	4,224,454	5,951,924	8,180,176	7,058,491	3,712,671	3,345,820	1,121,685	5,526,257	3,171,275	1,215,930	84,803
Income from sales and operations	12,466,898	1,061,610	1,448,253	4,065,225	5,891,810	8,134,005	7,015,890	3,702,049	3,313,841	1,118,115	5,504,399	3,111,992	1,196,849	76,928
Other business income	236,044	4,001	12,700	159,229	60,114	46,170	42,601	10,622	31,979	3,570	21,858	59,283	19,081	*7,875
Business deductions, total	7,590,966	857,863	935,771	1,902,111	3,895,221	6,918,542	5,992,576	3,153,865	2,838,711	925,967	4,130,473	2,208,626	720,897	65,321
Cost of sales and operations, total	2,497,788	533,976	246,822	360,482	1,356,508	3,886,205	3,539,006	1,995,239	1,543,767	347,199	2,175,206	544,147	116,005	*33,070
Inventory, beginning-of-year	109,203	*1,453	1,470	11,442	94,838	250,206	231,556	153,772	77,784	18,650	255,695	66,438	*3,243	*838
Purchases	1,116,071	123,912	40,969	195,176	756,014	2,848,574	2,602,293	1,650,779	951,514	246,280	1,374,042	325,224	46,310	—
Cost of labor	315,599	*17,993	126,327	18,815	152,464	402,266	374,735	190,704	184,031	27,531	271,658	60,056	26,038	*8,461
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	277,790	41,287	44,988	74,414	117,101	414,480	402,841	122,033	280,809	11,639	358,238	57,343	2,089	*22,551
Other costs	769,113	350,751	34,777	69,866	313,719	273,137	212,381	68,198	144,183	60,755	190,105	110,344	41,772	*2,037
Less: Inventory, end-of-year	89,987	*1,420	1,710	9,231	77,627	302,458	284,801	190,247	94,554	17,657	274,533	75,258	*3,447	*818
Advertising	108,144	10,018	10,249	37,770	50,109	62,187	54,762	25,359	29,403	7,425	55,480	34,426	15,274	*776
Amortization	3,036	*5	*211	*235	2,584	3,352	*2,194	*1,343	*852	*1,157	*1,065	18,733	6,731	*1,591
Bad debts from sales or services	13,455	*180	1,227	5,422	6,626	14,936	14,201	9,548	4,653	735	6,169	1,128	*193	*175
Bank charges	5,775	205	1,325	1,064	3,181	5,809	5,593	3,443	2,151	216	3,046	1,374	429	—
Car and truck expenses	658,971	40,737	140,772	176,603	300,858	190,876	160,800	82,336	78,465	30,076	297,094	157,807	90,386	*796
Commissions	190,022	19,726	18,798	53,555	97,943	5,207	3,886	2,168	*1,719	1,320	56,494	72,767	46,695	—
Depletion	5,652	—	*57	3,925	*1,670	—	—	—	—	—	*528	*64	*(1)	—
Depreciation	461,864	18,177	50,932	101,286	291,470	296,301	193,100	102,345	90,755	103,201	180,964	164,833	50,256	2,716
Dues and publications	49,567	2,661	955	26,768	19,183	6,147	5,852	2,112	3,740	295	6,055	12,956	6,309	186
Employee benefit programs	7,431	1,086	*968	1,280	4,098	3,967	3,675	1,825	1,850	*293	3,701	974	370	—
Freight	22,059	1,165	*202	9,940	10,752	7,294	6,483	2,568	3,915	811	10,573	4,880	1,487	—
Insurance	139,368	6,653	34,740	21,966	76,008	172,573	145,854	65,114	80,740	26,718	90,867	43,994	6,520	*1,232
Interest on business indebtedness	150,980	8,410	13,106	46,538	82,926	130,588	90,036	48,237	41,800	40,552	76,578	41,820	12,022	*1,732
Laundry and cleaning	9,230	*193	3,015	1,431	4,591	32,699	31,137	16,332	14,805	1,562	6,062	8,453	6,077	*14
Legal and professional services	158,641	5,149	8,208	106,635	38,649	34,411	30,447	15,599	14,848	3,964	25,186	33,392	16,925	*954
Office supplies	97,693	7,580	6,571	36,618	46,923	25,590	21,134	9,755	11,379	4,456	25,414	11,007	3,805	*344
Pension and profit-sharing plans	3,745	*177	*1	3,285	*281	*1,956	*1,881	*1,533	*348	*75	*1,521	1,025	*811	—
Postage	34,485	2,493	1,241	13,815	16,936	1,906	1,794	882	912	112	6,044	5,912	1,451	*1
Rent on business property	285,549	14,073	25,890	81,106	164,480	272,080	204,639	106,280	98,359	67,441	130,272	131,404	27,277	*129
Repairs	90,835	1,978	15,652	11,047	62,158	95,221	56,594	23,659	32,934	38,628	48,821	44,103	7,469	*442
Salaries and wages	729,188	43,193	153,411	103,176	429,409	749,987	675,775	281,702	394,073	74,213	292,300	188,162	46,589	*1,871
Jobs credit	*1,397	*464	*73	*26	*835	*620	*620	*120	*500	—	*77	*100	—	—
WIN credit	*1,037	*()	*992	*8	*37	*656	*656	*5	*651	—	*2,186	*15	—	—
Supplies	114,750	5,738	34,896	14,301	59,815	100,556	91,501	39,657	51,844	9,055	105,228	47,153	19,432	*138
Taxes	147,250	5,377	28,021	26,262	87,590	190,923	164,012	80,220	83,792	26,911	93,642	52,575	7,122	*3,093
Telephone	178,435	14,977	20,063	62,900	80,495	63,416	58,327	27,780	30,547	5,088	79,110	31,146	13,850	*340
Travel and entertainment	376,215	21,816	11,821	239,029	103,549	14,025	12,173	7,211	4,962	1,852	28,944	86,459	48,310	1,218
Utilities	59,169	4,190	8,460	11,183	35,336	146,195	122,960	60,868	62,093	23,235	82,560	30,108	3,010	*717
Other business deductions	994,104	88,393	99,221	344,524	461,967	405,410	296,033	140,876	155,156	109,377	243,812	437,939	166,091	13,784
Net income	5,111,976	207,748	525,182	2,322,343	2,056,702	1,261,633	1,065,915	558,806	507,109	195,718	1,395,784	962,649	495,033	19,483

Footnotes at end of table.

Table 10. — Sole Proprietorship Businesses: Income Statement for Selected Industries — Continued

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

Item	Services—Continued													Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Businesses with net income														
Number of businesses	10,214	60,051	370,237	135,234	75,962	159,041	147,081	136,605	76,072	156,635	29,276	127,359	208,814	58,464
Business receipts, total	289,781	1,580,760	22,428,427	9,717,453	6,995,636	5,715,338	6,373,420	1,078,631	2,737,952	2,488,377	1,097,624	1,390,753	3,540,274	1,527,492
Income from sales and operations	282,568	1,555,647	22,216,684	9,592,198	6,949,451	5,675,035	6,281,131	1,065,730	2,724,754	2,443,866	1,082,395	1,361,471	3,498,256	1,496,017
Other business income	7,213	25,113	211,743	125,255	46,186	40,302	92,289	12,901	13,197	44,511	15,228	29,282	42,017	31,474
Business deductions, total	227,184	1,195,224	11,876,981	4,298,860	4,020,532	3,557,588	3,091,264	695,300	1,648,289	1,223,578	567,383	656,196	2,079,788	1,072,498
Cost of sales and operations, total	36,771	358,300	1,497,897	151,740	463,213	882,944	121,272	145,519	421,891	38,081	10,300	27,782	662,843	597,572
Inventory, beginning-of-year	*5,661	56,696	45,880	902	3,052	41,926	*21	37,673	*2,906	*4	—	*4	37,056	27,791
Purchases	*34,928	243,986	420,442	20,779	31,130	368,534	*50	97,963	47,133	*12,541	*4,274	*8,267	326,883	330,424
Cost of labor	*479	25,078	307,664	31,680	64,416	211,569	14,907	20,912	97,474	17,645	*3,899	*13,746	80,124	*4,809
Jobs credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WIN credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Materials and supplies	*465	32,237	378,762	52,399	157,971	168,392	5,026	2,466	69,870	3,799	*71	*3,728	75,373	7,364
Other costs	10,952	55,582	401,312	47,048	210,090	144,175	101,393	43,553	218,632	4,141	*2,055	*2,085	184,720	253,448
Less: Inventory, end-of-year	*15,715	55,279	56,163	1,067	3,446	51,651	*125	57,046	*14,125	*48	—	*48	41,313	26,264
Advertising	956	17,420	73,512	14,922	17,341	41,249	22,752	23,108	12,627	9,300	2,678	6,622	28,732	3,253
Amortization	*([1])	*10,411	4,676	712	880	3,085	309	*1,073	*287	843	*374	*468	1,035	*60
Bad debts from sales or services	*65	695	7,065	1,887	1,402	3,776	15,138	827	1,850	1,306	*736	569	3,213	2,115
Bank charges	*([1])	945	7,936	2,152	2,537	3,247	4,172	535	503	1,358	331	1,027	916	265
Car and truck expenses	12,076	54,549	419,057	217,653	48,226	153,178	215,315	40,860	103,613	134,581	41,764	92,816	159,523	51,115
Commissions	3,806	22,266	40,683	12,296	19,558	8,829	11,235	32,604	29,095	4,588	*876	3,710	36,835	6,101
Depletion	*64	—	*2,520	*77	*446	*1,996	*1,157	—	*7,019	*358	*27	*331	2,493	3,961
Depreciation	22,908	88,952	697,460	264,810	237,071	195,579	160,114	48,545	71,340	77,366	34,270	43,096	113,563	51,385
Dues and publications	978	5,483	198,540	104,391	48,632	45,517	77,920	4,468	15,153	28,581	13,209	15,372	18,759	1,999
Employee benefit programs	—	604	27,016	13,634	4,869	8,512	4,746	*144	7,015	5,771	4,505	1,266	1,766	*60
Freight	1,555	1,839	2,603	924	360	1,319	330	*187	671	182	*75	108	2,423	790
Insurance	7,163	29,079	519,270	328,247	100,775	90,248	79,353	11,647	38,425	26,328	12,456	13,872	36,395	14,571
Interest on business indebtedness	2,198	25,869	317,345	83,864	130,683	102,798	50,946	21,180	24,588	33,288	17,568	15,720	42,438	13,861
Laundry and cleaning	*12	2,349	56,250	17,751	18,676	19,822	2,143	2,944	469	1,636	317	1,319	3,994	453
Legal and professional services	5,385	10,127	501,098	185,353	237,969	77,776	125,953	4,948	107,990	32,219	20,606	11,613	47,391	5,463
Office supplies	85	6,773	282,040	134,332	92,734	54,975	112,310	6,196	31,909	44,945	16,966	27,980	26,259	3,246
Pension and profit-sharing plans	*13	*200	49,330	26,997	17,683	4,650	7,268	*48	2,953	2,129	1,911	*218	927	*776
Postage	*1	4,459	36,004	16,323	10,918	8,763	30,382	2,039	3,122	12,198	4,381	7,817	9,171	653
Rent on business property	2,007	101,991	1,041,187	409,077	344,365	287,745	312,477	53,915	61,871	107,690	47,051	60,639	113,180	29,173
Repairs	2,117	34,076	117,997	38,689	34,020	45,288	21,467	14,572	8,857	12,173	5,387	6,786	24,367	18,775
Salaries and wages	9,984	129,718	2,806,590	1,081,076	1,069,273	656,241	676,719	81,189	301,988	350,514	193,097	157,416	132,702	51,300
Jobs credit	—	*100	2,816	*264	1,349	1,203	1,013	*212	*99	*409	*289	*121	*132	—
WIN credit	—	*15	1,316	*229	*794	*292	*3	*743	*295	*190	—	*190	—	*2
Supplies	3,755	23,828	380,613	108,621	175,505	96,487	13,133	18,742	20,696	9,510	3,108	6,402	47,316	9,095
Taxes	3,770	38,590	377,542	139,087	133,991	104,465	88,816	22,004	42,027	37,773	19,364	18,409	32,888	18,658
Telephone	2,003	14,952	289,554	142,850	70,814	75,890	137,140	12,734	36,022	45,240	18,131	27,109	46,087	10,509
Travel and entertainment	6,562	30,369	180,179	88,264	38,636	53,278	147,758	9,068	79,453	39,313	19,990	19,323	111,488	11,166
Utilities	424	25,958	203,367	60,304	53,582	89,480	32,859	28,787	12,951	21,858	7,773	14,085	25,482	11,885
Other business deductions	102,526	155,537	1,743,784	653,320	648,516	441,948	619,097	108,375	204,295	145,050	70,418	74,632	347,734	154,239
Net income	62,597	385,536	10,551,446	5,418,593	2,975,104	2,157,749	3,282,156	383,331	1,089,663	1,264,798	530,241	734,557	1,460,486	454,994

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Industries										
Total	**12,701,597**	**505,884,882**	**237,154,342**	**25,796,183**	**41,985,964**	**55,449,987**	**8,215,438**	**80,306,493**	**4,470,079**	**24,856,506**
No business receipts reported	413,569	—	390,382	354,199	140,099	- 2,090,174	—	—	412,745	2,090,174
Under $2,500	3,256,734	3,383,344	1,003,549	1,139,853	134,470	- 3,149,042	1,440,292	962,337	1,805,084	4,111,380
$2,500 under $5,000	1,522,927	5,541,258	1,020,107	810,030	142,062	- 238,138	943,527	1,757,613	577,955	1,995,750
$5,000 under $10,000	1,649,988	11,941,059	2,128,178	1,199,983	356,295	1,807,326	1,160,991	4,069,487	487,201	2,262,162
$10,000 under $25,000	2,251,893	36,450,267	6,996,343	2,871,948	1,320,510	8,872,366	1,742,917	12,053,247	508,766	3,180,881
$25,000 under $50,000	1,420,714	50,861,046	11,913,121	3,765,051	3,110,460	11,094,708	1,111,918	14,038,480	308,525	2,943,772
$50,000 under $100,000	1,082,116	76,435,140	23,181,059	5,017,708	6,722,336	14,488,929	894,573	17,031,722	187,413	2,542,792
$100,000 under $250,000	752,597	114,093,400	48,896,517	5,482,355	13,107,085	15,380,106	629,539	18,111,649	123,044	2,731,543
$250,000 under $500,000	233,507	79,784,760	48,974,775	2,681,733	7,727,805	5,148,375	194,279	6,468,998	39,225	1,320,624
$500,000 under $1,000,000	84,168	56,939,837	39,453,747	1,364,327	4,961,082	2,289,581	70,460	3,033,912	13,708	744,331
$1,000,000 under $2,500,000	27,585	39,389,797	28,952,535	691,472	2,774,486	1,192,265	22,667	1,709,252	4,899	516,988
$2,500,000 under $5,000,000	4,085	13,617,557	10,237,743	209,935	837,109	276,238	3,012	489,019	1,063	212,781
$5,000,000 under $10,000,000	1,279	8,429,438	6,649,271	116,446	368,028	176,405	955	289,643	324	113,238
$10,000,000 or more	435	9,017,977	7,357,014	91,143	284,137	201,043	308	291,133	127	90,090
All Nonfarm Industries										
Total	**9,730,019**	**411,205,713**	**209,889,809**	**13,952,703**	**37,483,041**	**54,947,219**	**6,767,006**	**68,010,051**	**2,949,087**	**13,062,832**
No business receipts reported	244,154	—	77,904	166,501	114,515	- 1,165,208	—	—	243,332	1,165,208
Under $2,500	2,538,923	2,601,598	507,631	613,239	46,435	- 1,514,470	1,242,842	834,619	1,286,630	2,349,088
$2,500 under $5,000	1,158,564	4,216,596	646,177	433,945	70,890	392,101	789,248	1,469,507	367,880	1,077,406
$5,000 under $10,000	1,262,943	9,105,342	1,532,113	653,280	229,801	2,137,528	953,776	3,342,537	307,468	1,205,009
$10,000 under $25,000	1,711,798	27,672,147	5,441,124	1,543,191	1,036,517	8,294,162	1,396,416	9,993,352	315,175	1,699,190
$25,000 under $50,000	1,079,133	38,599,411	10,021,168	1,986,286	2,626,209	10,318,437	895,616	11,717,589	183,280	1,399,153
$50,000 under $100,000	835,565	59,048,195	20,210,981	2,548,813	6,027,286	12,995,044	707,937	14,333,655	127,598	1,338,610
$100,000 under $250,000	598,161	91,285,374	43,822,103	2,803,326	11,790,382	14,172,846	520,307	15,361,299	77,842	1,188,453
$250,000 under $500,000	197,622	67,821,270	44,701,941	1,491,272	7,141,865	4,837,998	170,662	5,542,659	26,957	704,661
$500,000 under $1,000,000	73,908	50,026,714	36,430,005	869,184	4,571,628	2,422,861	65,245	2,810,360	8,663	387,499
$1,000,000 under $2,500,000	24,381	34,796,629	26,295,621	495,478	2,532,748	1,301,232	21,074	1,585,834	3,288	284,602
$2,500,000 under $5,000,000	3,476	11,584,198	8,677,976	171,220	723,987	335,076	2,786	467,423	680	132,347
$5,000,000 under $10,000,000	1,031	6,800,289	5,333,911	97,222	327,854	206,188	825	275,887	206	69,699
$10,000,000 or more	360	7,647,950	6,191,155	79,744	242,925	213,423	272	275,330	88	61,907
Agriculture, Forestry, and Fishing										
Total	**3,279,306**	**101,112,780**	**28,721,315**	**12,531,688**	**5,390,911**	**1,279,306**	**1,622,531**	**13,727,448**	**1,654,211**	**12,448,142**
No business receipts reported	186,255	—	313,514	205,796	28,407	- 1,001,020	—	—	186,253	1,001,020
Under $2,500	817,770	873,577	502,956	599,801	90,730	- 1,819,892	228,102	151,318	587,411	1,971,209
$2,500 under $5,000	402,058	1,462,537	378,698	419,021	75,526	- 654,656	175,777	337,242	226,272	991,898
$5,000 under $10,000	425,192	3,104,187	611,284	590,882	130,525	- 288,476	235,437	831,496	189,657	1,119,972
$10,000 under $25,000	597,524	9,696,598	1,645,899	1,439,307	307,773	866,602	394,379	2,397,445	203,104	1,530,842
$25,000 under $50,000	373,323	13,409,076	2,082,576	1,920,708	590,792	1,008,269	241,765	2,599,154	131,524	1,590,885
$50,000 under $100,000	260,667	18,396,302	3,152,397	2,569,734	841,347	1,667,703	197,209	2,933,952	63,339	1,266,249
$100,000 under $250,000	162,890	24,122,035	5,400,115	2,773,422	1,521,964	1,411,737	116,095	3,006,551	46,793	1,594,814
$250,000 under $500,000	38,386	12,767,117	4,502,090	1,223,954	822,468	420,180	26,021	1,038,348	12,363	618,168
$500,000 under $1,000,000	10,939	7,359,830	3,272,025	518,238	472,071	- 123,537	5,627	247,829	5,312	371,366
$1,000,000 under $2,500,000	3,353	4,791,174	2,738,706	200,303	304,618	- 105,597	1,715	128,790	1,638	234,387
$2,500,000 under $5,000,000	617	2,062,858	1,586,325	38,949	114,050	- 59,131	231	22,752	386	81,884
$5,000,000 under $10,000,000	256	1,686,184	1,357,622	20,174	49,429	- 30,513	136	16,751	120	47,265
$10,000,000 or more	76	1,381,305	1,177,106	11,399	41,213	- 12,363	37	15,820	39	28,183
Farms: Total										
Total	**2,971,578**	**94,679,168**	**27,264,533**	**11,843,481**	**4,502,923**	**502,768**	**1,448,432**	**12,296,442**	**1,520,992**	**11,793,674**
No business receipts reported	169,415	—	312,478	187,698	25,584	- 924,967	—	—	169,413	924,967
Under $2,500	717,811	781,746	495,918	526,615	88,035	- 1,634,573	197,450	127,718	518,454	1,762,291
$2,500 under $5,000	364,363	1,324,663	373,930	376,085	71,172	- 630,238	154,279	288,106	210,075	918,345
$5,000 under $10,000	387,045	2,835,717	596,065	546,702	126,495	- 330,202	207,215	726,951	179,733	1,057,153
$10,000 under $25,000	540,095	8,778,120	1,555,219	1,328,757	283,993	578,204	346,501	2,059,895	193,591	1,481,691
$25,000 under $50,000	341,581	12,261,635	1,891,953	1,778,765	484,251	776,271	216,302	2,320,890	125,245	1,544,620
$50,000 under $100,000	246,551	17,386,945	2,970,078	2,468,895	695,050	1,493,885	186,636	2,698,067	59,815	1,204,182
$100,000 under $250,000	154,436	22,808,026	5,074,414	2,679,029	1,316,703	1,207,260	109,232	2,750,350	45,202	1,543,090
$250,000 under $500,000	35,885	11,963,490	4,272,834	1,190,461	585,940	310,377	23,617	926,340	12,268	615,963
$500,000 under $1,000,000	10,260	6,913,123	3,023,742	495,143	389,454	- 133,281	5,215	223,552	5,045	356,833
$1,000,000 under $2,500,000	3,204	4,593,168	2,656,914	195,994	241,737	- 108,967	1,593	123,418	1,611	232,385
$2,500,000 under $5,000,000	609	2,033,359	1,559,767	38,714	113,122	- 58,838	226	21,596	383	80,434
$5,000,000 under $10,000,000	248	1,629,149	1,315,361	19,224	40,174	- 29,783	130	13,756	118	43,539
$10,000,000 or more	75	1,370,028	1,165,859	11,399	41,213	- 12,380	36	15,803	39	28,183
Farms: Field crop										
Total	**1,309,126**	**41,883,693**	**6,366,028**	**5,961,219**	**1,794,008**	**3,571,124**	**848,584**	**7,579,818**	**460,163**	**4,008,693**
No business receipts reported	22,264	—	16,464	29,736	4,138	- 128,028	—	—	22,264	128,028
Under $2,500	270,408	328,966	98,364	144,150	28,325	- 302,464	126,227	87,973	143,812	390,437
$2,500 under $5,000	154,851	572,476	88,843	120,743	24,054	- 70,646	97,387	204,781	57,456	275,427
$5,000 under $10,000	195,258	1,445,469	173,957	205,538	46,047	140,762	132,157	476,044	63,101	335,282
$10,000 under $25,000	265,650	4,235,782	444,198	614,302	91,445	701,096	190,777	1,236,217	74,873	535,121
$25,000 under $50,000	173,966	6,293,450	622,949	922,639	192,672	894,632	126,005	1,533,656	47,960	639,024
$50,000 under $100,000	128,682	9,132,006	1,170,325	1,356,836	309,014	1,210,889	105,815	1,704,543	22,866	493,654
$100,000 under $250,000	80,041	11,988,553	1,856,516	1,627,372	653,599	935,039	57,622	1,722,497	22,419	787,459
$250,000 under $500,000	14,066	4,547,094	803,954	623,713	225,585	267,063	10,938	490,630	3,128	223,566
$500,000 under $1,000,000	3,324	2,087,584	478,563	240,834	131,685	- 63,089	1,278	69,215	2,046	132,305
$1,000,000 under $2,500,000	525	768,360	272,923	62,247	64,143	- 8,597	320	42,640	205	51,237
$2,500,000 under $5,000,000	66	218,278	137,465	7,656	13,733	- 2,584	48	7,438	18	10,022
$5,000,000 under $10,000,000	18	119,667	71,635	4,070	8,115	- 4,284	*7	*2,116	11	6,401
$10,000,000 or more	*7	*146,008	*129,872	*1,383	*1,453	*1,336	*3	*2,069	*4	*733

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Vegetable and melon										
Total	**61,785**	**2,679,434**	**1,151,302**	**220,448**	**293,850**	**100,517**	**24,509**	**311,268**	**37,276**	**210,751**
No business receipts reported	*177	—	*62	*731	—	*– 945	—	—	*177	*945
Under $2,500	23,950	20,390	12,135	18,243	*1,431	– 52,429	*4,266	*5,844	19,684	58,273
$2,500 under $5,000	*3,765	*11,054	*6,070	*3,192	*11	*– 2,412	*928	*1,504	*2,837	*3,916
$5,000 under $10,000	6,495	54,961	20,584	9,859	7,623	– 19,020	*682	*1,596	5,813	20,616
$10,000 under $25,000	8,273	152,441	24,310	10,365	4,432	14,998	*4,567	*37,253	3,706	22,255
$25,000 under $50,000	7,024	246,356	46,162	37,408	19,934	37,130	4,653	44,104	*2,371	*6,973
$50,000 under $100,000	3,579	289,810	74,698	35,750	16,292	16,096	*3,144	*22,649	435	6,552
$100,000 under $250,000	6,621	988,011	371,671	66,796	110,166	96,611	4,792	145,070	1,829	48,459
$250,000 under $500,000	1,737	613,078	449,673	21,209	58,946	31,904	1,388	40,479	349	8,575
$500,000 under $1,000,000	50	35,052	8,239	3,658	4,480	– 2,243	*28	*2,938	22	5,180
$1,000,000 under $2,500,000	99	127,982	53,550	7,619	33,676	– 8,491	54	6,977	45	15,468
$2,500,000 under $5,000,000	*6	*23,146	*11,178	*1,116	*5,904	*– 2,540	*2	*447	*4	*2,987
$5,000,000 under $10,000,000	*5	*29,060	*14,850	*914	*4,667	*– 498	**5	**2,408	**4	**10,551
$10,000,000 or more	*4	*90,092	*58,119	*3,588	*26,287	*– 7,645	**	**	**	**
Farms: Fruit and tree nut										
Total	**89,184**	**2,435,023**	**1,025,356**	**273,990**	**507,908**	**– 78,360**	**33,366**	**428,252**	**55,705**	**506,611**
No business receipts reported	8,498	—	15,264	16,894	3,435	– 50,434	—	—	8,498	50,434
Under $2,500	28,566	22,475	48,418	30,930	19,056	– 116,471	7,204	2,565	21,250	119,036
$2,500 under $5,000	13,732	51,899	23,603	13,458	5,669	– 18,278	5,437	8,203	8,295	26,481
$5,000 under $10,000	8,667	59,411	29,434	14,074	14,075	– 25,383	3,986	8,281	4,681	33,663
$10,000 under $25,000	12,972	202,542	80,480	29,459	26,700	– 4,101	7,551	50,965	5,420	55,066
$25,000 under $50,000	8,661	295,250	91,239	28,378	55,052	969	4,127	51,964	4,534	50,996
$50,000 under $100,000	2,476	176,095	50,199	16,362	19,326	52,080	2,007	69,664	469	17,584
$100,000 under $250,000	3,909	678,373	318,086	52,212	123,820	– 8,963	1,572	92,439	2,337	101,402
$250,000 under $500,000	1,251	427,533	113,314	46,166	78,928	58,875	1,118	88,932	133	30,057
$500,000 under $1,000,000	302	171,040	62,405	10,522	41,051	32,198	275	39,466	27	7,267
$1,000,000 under $2,500,000	100	135,832	81,411	7,432	33,658	– 553	62	11,705	38	12,258
$2,500,000 under $5,000,000	*45	*170,674	*92,060	*5,614	*76,202	*356	*23	*2,291	**23	**2,368
$5,000,000 under $10,000,000	**5	**43,900	**19,442	**2,491	**10,936	**1,344	**4	**1,776	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Farms: Beef cattle feedlots										
Total	**10,257**	**1,602,234**	**1,027,055**	**54,814**	**58,425**	**– 91,303**	**2,183**	**29,189**	**8,074**	**120,492**
No business receipts reported	*127	—	*1,012	*443	*83	*– 3,690	—	—	*127	*3,690
Under $2,500	435	602	*1,877	*652	*98	– 3,303	—	—	435	3,303
$2,500 under $5,000	*1,596	*5,108	*8,026	*2,094	*3	*– 6,835	—	—	*1,596	*6,835
$5,000 under $10,000	*100	*682	*559	*108	*66	*– 244	*91	*39	*9	*282
$10,000 under $25,000	1,032	16,116	5,214	1,468	*2,550	– 6,893	*251	*1,101	781	7,994
$25,000 under $50,000	*1,116	*43,899	*23,138	*5,327	*74	*4,971	*1,080	*7,405	*36	*2,434
$50,000 under $100,000	1,908	107,936	30,617	*1,812	*16,786	– 11,291	*3	*65	*1,905	*11,356
$100,000 under $250,000	2,660	381,793	168,721	17,243	18,790	– 30,556	*531	*6,026	2,129	36,581
$250,000 under $500,000	908	279,192	165,285	*18,860	*7,654	– 17,878	*3	*339	905	18,218
$500,000 under $1,000,000	63	45,518	34,706	*902	*1,428	– 3,814	*27	*770	36	4,585
$1,000,000 under $2,500,000	218	259,200	200,709	3,180	7,853	3,907	*172	*10,106	46	6,199
$2,500,000 under $5,000,000	65	224,739	186,975	*1,471	*1,156	– 8,742	*15	*1,183	50	9,925
$5,000,000 under $10,000,000	23	149,880	123,388	1,089	1,801	– 7,606	*7	*367	*16	*7,973
$10,000,000 or more	*6	*87,571	*76,828	*164	*83	*673	*3	*1,789	*3	*1,117
Farms: Beef cattle, except feedlots										
Total	**659,923**	**19,981,318**	**10,044,926**	**2,068,529**	**572,257**	**– 2,106,508**	**224,187**	**1,254,426**	**434,272**	**3,360,934**
No business receipts reported	26,596	—	30,882	37,553	6,699	– 155,189	—	—	26,595	155,189
Under $2,500	186,229	229,510	164,437	186,096	17,878	– 598,026	26,398	16,995	158,598	615,021
$2,500 under $5,000	110,315	399,623	122,497	142,616	23,034	– 250,294	34,821	54,007	75,494	304,301
$5,000 under $10,000	101,615	737,133	211,313	205,069	40,572	– 310,629	37,358	100,329	64,162	410,958
$10,000 under $25,000	123,731	2,001,172	558,007	340,554	113,857	– 240,671	67,239	317,303	56,491	557,975
$25,000 under $50,000	47,430	1,594,331	381,068	259,025	78,515	– 165,855	23,820	164,418	23,577	330,273
$50,000 under $100,000	28,994	2,075,527	649,041	288,030	61,149	– 14,339	15,781	216,598	13,114	230,936
$100,000 under $250,000	19,667	2,733,409	1,178,644	236,726	68,623	– 167,553	10,797	125,679	8,868	293,232
$250,000 under $500,000	10,305	3,714,661	1,973,778	221,403	68,195	– 26,677	5,570	162,250	4,735	188,927
$500,000 under $1,000,000	3,307	2,356,774	1,547,013	81,667	46,210	– 84,083	1,626	46,639	1,681	130,723
$1,000,000 under $2,500,000	1,328	1,918,090	1,363,812	50,626	33,851	– 58,213	606	28,660	722	86,873
$2,500,000 under $5,000,000	247	829,582	666,801	11,161	5,604	– 22,442	88	5,776	159	28,217
$5,000,000 under $10,000,000	126	831,373	696,322	5,976	6,770	– 10,525	69	6,947	57	17,472
$10,000,000 or more	33	560,133	501,310	2,027	1,299	– 2,013	14	8,825	19	10,837
Farms: Hogs, sheep, and goats										
Total	**253,718**	**6,567,835**	**1,647,137**	**764,912**	**144,450**	**– 523,863**	**85,469**	**569,947**	**168,249**	**1,093,810**
No business receipts reported	*4,204	—	*– 251	*2,647	*4	*– 10,189	—	—	*4,204	*10,189
Under $2,500	77,866	72,995	51,526	55,850	9,098	– 213,796	7,475	1,160	70,391	214,956
$2,500 under $5,000	33,078	119,087	37,986	33,724	4,484	– 129,750	*4,108	*1,449	28,970	131,199
$5,000 under $10,000	26,776	198,395	54,518	32,417	2,486	– 42,595	10,628	38,649	16,148	81,244
$10,000 under $25,000	40,500	665,635	136,693	77,742	5,663	– 67,628	18,816	74,097	21,684	141,725
$25,000 under $50,000	36,113	1,270,344	247,781	155,475	27,445	– 64,498	20,062	144,648	16,051	209,146
$50,000 under $100,000	20,200	1,352,059	217,579	156,575	39,460	– 51,440	12,293	107,234	7,907	158,674
$100,000 under $250,000	11,223	1,568,692	281,062	159,566	35,112	67,810	9,807	158,936	1,416	91,126
$250,000 under $500,000	3,527	947,494	363,383	78,392	14,707	2,763	*2,208	*38,615	1,319	35,852
$500,000 under $1,000,000	115	84,205	40,289	8,079	2,641	– 8,611	*12	*2,482	103	11,093
$1,000,000 under $2,500,000	70	120,555	65,629	2,834	1,976	– 3,582	35	1,259	*35	*4,841
$2,500,000 under $5,000,000	*39	*111,770	*104,697	*1,292	*616	*– 2,708	*20	*869	**21	**3,766
$5,000,000 under $10,000,000	**7	**56,605	**46,245	**318	**760	**361	**5	**550	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Dairy										
Total	**174,905**	**11,452,010**	**1,551,386**	**1,557,806**	**661,016**	**768,412**	**115,214**	**1,328,282**	**59,690**	**559,870**
No business receipts reported	*54	—	*745	*262	*151	*- 1,266	—	—	*54	*1,266
Under $2,500	4,761	4,341	3,307	3,953	*312	- 11,195	*456	*471	4,305	11,666
$2,500 under $5,000	3,151	13,559	*653	4,013	*79	- 21,911	*137	*223	3,014	22,134
$5,000 under $10,000	10,081	65,265	12,284	*6,151	*5,124	- 10,002	*2,534	*13,931	*7,546	*23,933
$10,000 under $25,000	39,554	727,332	108,419	85,047	10,798	115,054	26,041	148,251	13,513	33,198
$25,000 under $50,000	40,849	1,558,341	152,662	266,102	50,148	81,441	22,050	174,438	18,799	92,997
$50,000 under $100,000	49,182	3,369,090	433,904	502,837	178,663	315,463	42,327	493,180	6,855	177,717
$100,000 under $250,000	23,224	3,382,688	426,630	435,007	227,050	256,198	18,893	375,846	4,331	119,648
$250,000 under $500,000	2,412	847,944	147,395	130,373	76,822	73,702	1,896	86,192	516	12,490
$500,000 under $1,000,000	1,227	815,677	104,724	74,447	53,240	- 5,129	725	24,401	502	29,531
$1,000,000 under $2,500,000	392	577,601	114,367	45,861	49,936	- 17,620	150	10,669	242	28,290
$2,500,000 under $5,000,000	*11	*37,869	*11,050	*2,250	*3,533	*- 5,453	**5	**680	**13	**7,002
$5,000,000 under $10,000,000	**7	**52,303	**35,227	**1,503	**5,160	**- 869	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Farms: Poultry and eggs										
Total	**43,028**	**1,659,879**	**560,597**	**206,253**	**142,601**	**- 36,560**	**16,359**	**122,841**	**26,668**	**159,401**
No business receipts reported	*879	—	*451	*401	—	*- 1,310	—	—	*879	*1,310
Under $2,500	13,474	8,115	8,267	4,231	*993	- 27,853	*2,435	*217	11,039	28,070
$2,500 under $5,000	*1,201	*3,758	*3,366	*1,179	*1,704	*- 4,927	*19	*12	*1,182	*4,939
$5,000 under $10,000	5,598	40,763	8,885	8,307	*468	- 12,701	*3,224	*3,606	*2,374	*16,307
$10,000 under $25,000	12,699	213,418	41,640	60,685	9,226	- 5,832	*5,682	*35,957	7,016	41,788
$25,000 under $50,000	5,640	207,679	31,954	46,950	13,969	22,334	*2,400	*29,407	*3,240	*7,072
$50,000 under $100,000	*2,137	*194,449	*42,530	*22,406	*31,285	*10,184	**1,537	**33,765	*601	*23,580
$100,000 under $250,000	*145	*28,480	*8,156	*4,720	*1,516	*- 8,986	**	**	*144	*8,988
$250,000 under $500,000	*185	*55,581	*32,410	*2,128	*4,813	*- 13,303	*99	*848	*86	*14,151
$500,000 under $1,000,000	981	637,558	261,518	48,616	63,020	13,247	*955	*15,882	*26	*2,635
$1,000,000 under $2,500,000	52	71,946	25,234	*1,756	5,264	- 3,615	**8	**2,372	51	3,961
$2,500,000 under $5,000,000	*26	*72,594	*35,762	*2,510	*3,136	*- 77	**	**	*24	*2,102
$5,000,000 under $10,000,000	*6	*37,147	*12,316	*1,166	*2,094	*- 185	**	**776	**6	**4,499
$10,000,000 or more	*5	*88,390	*48,106	*1,196	*5,113	*- 3,538	**	**	**	**
Farms: General livestock, except animal specialty										
Total	**85,579**	**3,978,456**	**2,643,801**	**249,522**	**54,022**	**- 359,073**	**16,174**	**165,692**	**69,404**	**524,766**
No business receipts reported	14,287	—	11,591	20,997	*205	- 66,171	—	—	14,287	66,171
Under $2,500	19,163	22,009	17,174	15,228	1,090	- 55,234	*2,125	*247	17,038	55,481
$2,500 under $5,000	15,396	51,370	29,517	16,275	5,055	- 46,998	*521	*565	14,875	47,562
$5,000 under $10,000	6,675	43,153	18,749	10,406	*554	- 23,894	*886	*715	5,788	24,609
$10,000 under $25,000	10,254	140,972	67,187	16,481	2,853	- 7,347	5,376	32,453	4,878	39,799
$25,000 under $50,000	6,629	235,855	155,272	11,694	5,963	- 107,344	*1,005	*3,771	5,624	111,115
$50,000 under $100,000	6,469	480,522	162,581	56,774	3,216	- 7,289	*2,635	*31,517	3,834	38,807
$100,000 under $250,000	4,825	687,420	299,296	54,238	13,008	40,320	3,215	80,521	1,610	40,201
$250,000 under $500,000	710	295,329	173,196	19,977	7,787	- 42,990	*77	*3,947	633	46,938
$500,000 under $1,000,000	664	512,394	391,857	13,930	5,389	- 20,516	120	2,639	544	23,155
$1,000,000 under $2,500,000	344	510,494	394,696	9,392	5,548	- 9,510	151	6,651	193	16,161
$2,500,000 under $5,000,000	96	319,127	296,127	1,913	1,446	- 6,587	26	1,374	70	7,961
$5,000,000 under $10,000,000	52	339,538	314,327	1,317	1,016	- 3,835	26	692	26	4,527
$10,000,000 or more	15	340,273	312,233	902	892	- 1,678	*11	*601	*4	*2,280
Farms: Animal specialty										
Total	**83,610**	**858,845**	**537,662**	**197,798**	**80,870**	**- 439,343**	**18,515**	**74,467**	**65,051**	**513,811**
No business receipts reported	14,207	—	30,581	25,421	1,440	- 99,055	—	—	14,206	99,055
Under $2,500	39,705	33,436	58,936	27,839	2,171	- 110,132	6,593	4,479	33,070	114,611
$2,500 under $5,000	9,791	35,838	38,213	17,763	5,181	- 54,251	*1,752	*2,086	8,038	56,337
$5,000 under $10,000	5,478	38,956	27,361	15,919	1,102	- 34,522	1,461	3,483	4,017	38,005
$10,000 under $25,000	6,194	112,291	58,368	19,348	7,465	- 20,110	4,395	8,805	1,799	28,915
$25,000 under $50,000	6,085	211,351	100,526	27,605	13,551	- 51,292	3,854	29,393	2,231	80,684
$50,000 under $100,000	1,330	105,972	87,913	19,289	10,502	- 23,219	*134	*5,493	1,196	28,712
$100,000 under $250,000	220	34,503	17,972	6,538	3,995	- 7,961	126	6,006	94	13,967
$250,000 under $500,000	459	133,688	9,642	19,607	22,409	- 25,165	120	4,958	339	30,123
$500,000 under $1,000,000	96	75,132	49,532	8,599	6,118	- 3,184	*49	*5,699	47	8,883
$1,000,000 under $2,500,000	38	51,862	40,251	4,372	5,013	- 1,655	**31	**4,065	**14	**14,517
$2,500,000 under $5,000,000	**7	**25,815	**18,366	**5,498	**1,923	**- 8,797	—	—	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other farms										
Total	**200,463**	**1,580,442**	**709,304**	**288,189**	**193,516**	**- 302,276**	**63,872**	**432,260**	**136,440**	**734,535**
No business receipts reported	78,122	—	205,678	52,613	9,429	- 408,692	—	—	78,122	408,692
Under $2,500	53,254	38,907	31,476	39,443	7,582	- 143,668	14,271	7,768	38,832	151,436
$2,500 under $5,000	17,487	60,892	15,154	21,028	1,898	- 23,938	9,169	15,277	8,318	39,214
$5,000 under $10,000	20,302	151,530	38,422	38,854	8,378	8,025	14,208	80,278	6,094	72,253
$10,000 under $25,000	19,236	310,418	30,704	73,306	9,004	99,638	15,806	117,493	3,430	17,854
$25,000 under $50,000	8,068	304,779	39,201	18,161	26,930	123,782	7,246	137,688	822	13,906
$50,000 under $100,000	1,594	103,479	50,691	12,223	9,358	- 3,250	961	13,361	633	16,610
$100,000 under $250,000	1,901	338,104	147,660	18,611	61,025	35,302	1,876	37,330	*25	*2,028
$250,000 under $500,000	325	101,896	*40,805	*8,634	*20,094	2,083	*200	*9,150	*125	*7,066
$500,000 under $1,000,000	*131	*92,189	*44,895	*3,889	*34,193	*11,944	*120	*13,420	*11	*1,477
$1,000,000 under $2,500,000	*38	*51,247	*44,331	*675	*818	*- 1,038	*12	*389	**28	**3,998
$2,500,000 under $5,000,000	**5	**27,001	**20,287	**751	**4,808	**- 2,465	**3	**107	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Livestock breeding										
Total	**11,123**	**87,359**	**44,983**	**14,736**	**2,287**	**- 39,049**	**1,028**	**16,890**	**10,095**	**55,939**
No business receipts reported	2,335	—	*5	6,431	*304	- 16,028	—	—	2,335	16,028
Under $2,500	5,288	3,528	*931	4,043	*52	- 21,590	*12	*1	5,276	21,591
$2,500 under $5,000	1,690	5,462	*869	1,101	*36	- 2,961	*44	*4	1,646	2,965
$5,000 under $10,000	*711	*4,778	*1,117	*979	—	*- 5,469	*367	*152	*344	*5,621
$10,000 under $25,000	493	8,222	*7,014	270	*59	- 1,258	*32	*155	*461	*1,413
$25,000 under $50,000	*154	*4,947	*2,475	*1,019	*29	*- 2,803	*126	*1,071	*28	*3,875
$50,000 under $100,000	*345	*27,811	*14,144	*61	*125	*11,116	*345	*11,116	—	—
$100,000 under $250,000	*4	*570	—	*259	*278	*- 1,162	—	—	**5	**4,446
$250,000 under $500,000	**103	**32,040	**18,428	**574	**1,405	**1,107	**102	**4,391	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,500,000	—	—	—	—	—	—	—	—	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Animal services, except livestock breeding and veterinary										
Total	**55,207**	**605,742**	**156,144**	**82,210**	**66,607**	**- 86,913**	**19,370**	**103,745**	**35,835**	**190,658**
No business receipts reported	5,311	—	*20	3,547	*49	- 24,805	—	—	5,311	24,805
Under $2,500	24,485	21,772	2,244	15,816	957	- 58,092	3,841	2,318	20,644	60,410
$2,500 under $5,000	7,534	26,893	1,509	12,386	1,254	- 23,385	2,782	4,109	4,752	27,494
$5,000 under $10,000	5,914	39,862	*1,667	6,377	405	- 5,400	3,943	11,931	1,970	17,331
$10,000 under $25,000	6,419	97,216	6,632	12,435	2,673	11,841	4,682	27,533	1,736	15,692
$25,000 under $50,000	3,271	125,357	22,847	9,217	11,659	15,880	2,837	22,083	434	6,203
$50,000 under $100,000	1,496	102,708	*20,748	12,654	23,658	5,997	*974	*17,135	522	11,138
$100,000 under $250,000	556	62,191	*24,132	6,318	*3,689	- 19,172	*102	*3,986	454	23,158
$250,000 under $500,000	*176	*65,833	*28,652	*815	*13,744	*13,147	*173	*13,741	*3	*594
$500,000 under $1,000,000	*39	*33,219	*20,106	*1,810	*7,872	*- 2,271	*32	*621	**9	**3,833
$1,000,000 under $2,500,000	**6	**30,694	**27,585	**833	**647	**- 655	**4	**287	**	**
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	—	**	**	**	—	—
$10,000,000 or more	**	**	**	—	—	**	**	**	—	—
Landscape and horticultural services										
Total	**96,436**	**1,820,176**	**441,159**	**157,424**	**253,259**	**324,798**	**69,854**	**396,451**	**26,234**	**71,653**
No business receipts reported	*735	—	*598	*371	—	*- 2,271	—	—	*735	*2,271
Under $2,500	27,179	27,500	2,846	15,989	550	- 18,917	13,831	7,210	13,000	26,127
$2,500 under $5,000	11,396	39,742	1,701	7,631	*816	7,969	7,873	14,024	3,523	6,055
$5,000 under $10,000	14,892	105,932	9,183	12,339	1,175	30,056	11,691	35,505	3,201	5,449
$10,000 under $25,000	21,574	335,048	47,927	35,155	9,842	94,558	18,406	104,287	3,168	9,729
$25,000 under $50,000	13,830	488,684	119,037	39,830	58,188	90,428	12,488	101,951	*1,342	*11,523
$50,000 under $100,000	4,336	288,633	72,315	12,887	64,232	48,974	3,426	59,165	*910	*10,191
$100,000 under $250,000	2,070	356,316	107,642	27,245	72,235	44,774	1,716	45,029	**355	**309
$250,000 under $500,000	*380	*129,926	*65,603	*3,976	*32,385	*26,355	*380	*26,355	—	—
$500,000 under $1,000,000	*12	*11,317	*4,172	*244	*1,408	*1,647	*11	*1,700	**	**
$1,000,000 under $2,500,000	*32	*37,079	*10,135	*1,757	*12,429	*1,225	*32	*1,225	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other agricultural services, forestry, and fishing										
Total	**144,962**	**3,920,335**	**814,496**	**433,838**	**565,835**	**577,702**	**83,847**	**913,919**	**61,055**	**336,217**
No business receipts reported	8,459	—	*414	7,749	*2,469	- 32,949	—	—	8,459	32,949
Under $2,500	43,007	39,031	1,017	37,339	1,136	- 86,721	12,968	14,070	30,037	100,790
$2,500 under $5,000	17,075	65,777	*689	21,817	2,249	- 6,040	10,799	30,999	6,276	37,040
$5,000 under $10,000	16,630	117,898	3,252	24,485	2,450	22,539	12,221	56,958	4,409	34,419
$10,000 under $25,000	28,943	477,992	29,106	62,690	11,205	183,257	24,758	205,574	4,148	22,317
$25,000 under $50,000	14,487	528,454	46,265	91,877	36,666	128,494	10,012	153,159	4,475	24,665
$50,000 under $100,000	7,939	590,206	75,112	75,237	58,263	107,731	5,828	148,469	2,092	40,738
$100,000 under $250,000	5,824	894,932	193,926	60,572	129,059	180,037	5,045	207,185	779	27,148
$250,000 under $500,000	1,843	581,937	117,413	28,128	189,802	65,909	1,749	67,521	*92	*1,611
$500,000 under $1,000,000	628	402,171	224,005	21,041	73,337	10,367	369	21,956	*259	*11,589
$1,000,000 under $2,500,000	115	158,693	71,556	1,737	50,101	2,830	89	3,938	*26	*1,108
$2,500,000 under $5,000,000	*6	*21,871	*19,790	*219	*631	*- 275	*4	*1,127	**3	**1,843
$5,000,000 under $10,000,000	*6	*41,372	*31,951	*947	*8,445	*2,523	*5	*2,964	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Mining										
Total	**119,763**	**8,567,096**	**1,489,280**	**514,680**	**388,403**	**294,773**	**54,994**	**1,546,603**	**64,525**	**1,251,831**
No business receipts reported	27,730	—	34,609	8,327	5,225	- 358,777	—	—	27,730	358,777
Under $2,500	25,734	23,588	4,292	11,109	671	- 87,543	8,690	5,364	16,962	92,907
$2,500 under $5,000	10,515	39,102	2,760	5,029	1,229	- 31,965	6,815	9,386	3,690	41,351
$5,000 under $10,000	10,554	76,367	4,190	8,570	3,070	- 36,537	4,866	17,410	5,685	53,947
$10,000 under $25,000	14,105	226,603	7,626	21,435	1,768	- 32,334	10,573	65,878	3,494	98,212
$25,000 under $50,000	10,190	362,666	25,802	32,802	6,332	16,440	7,786	94,045	2,312	77,606
$50,000 under $100,000	6,992	508,755	58,444	34,891	29,181	22,885	4,919	133,505	2,073	110,619
$100,000 under $250,000	8,012	1,306,107	222,861	75,997	118,111	171,355	6,659	278,770	1,343	107,415
$250,000 under $500,000	3,192	1,121,306	107,027	63,792	38,664	161,729	2,613	243,365	579	81,635
$500,000 under $1,000,000	1,394	1,014,214	168,754	59,635	62,283	81,944	1,074	152,233	320	70,289
$1,000,000 under $2,500,000	961	1,495,227	278,082	77,313	63,190	133,847	704	210,588	257	76,741
$2,500,000 under $5,000,000	250	878,635	201,080	38,665	23,710	85,064	194	113,721	47	28,657
$5,000,000 under $10,000,000	87	582,230	130,987	38,103	10,131	65,471	65	88,782	22	23,312
$10,000,000 or more	47	932,297	242,767	39,014	24,838	103,194	36	133,557	11	30,363

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Mining—Continued										
Oil and gas extraction										
Total	**105,127**	**7,536,124**	**1,150,836**	**417,819**	**221,291**	**431,474**	**50,867**	**1,453,028**	**54,168**	**1,021,554**
No business receipts reported	21,789	—	10,226	5,229	*475	- 217,038	—	—	21,789	217,038
Under $2,500	23,081	21,079	2,584	7,203	*122	- 67,584	8,451	5,237	14,629	72,822
$2,500 under $5,000	9,659	36,035	2,486	4,964	1,216	- 28,358	6,201	9,096	3,458	37,455
$5,000 under $10,000	9,594	69,611	3,042	7,937	*3,062	- 34,347	4,767	17,208	4,827	51,555
$10,000 under $25,000	13,122	209,415	6,851	19,299	1,756	- 28,973	9,765	61,682	3,357	90,655
$25,000 under $50,000	9,447	333,427	24,828	27,252	5,663	13,117	7,092	82,941	2,264	69,824
$50,000 under $100,000	6,063	439,447	45,522	30,326	13,568	23,941	4,379	125,608	1,684	101,668
$100,000 under $250,000	6,930	1,090,825	161,871	55,694	50,514	161,698	5,825	251,118	1,105	89,420
$250,000 under $500,000	3,037	1,060,040	106,095	56,303	25,788	162,553	2,557	237,029	480	74,476
$500,000 under $1,000,000	1,243	892,243	130,605	49,959	45,039	65,575	934	134,600	309	69,024
$1,000,000 under $2,500,000	824	1,250,555	201,645	54,447	34,097	133,473	634	202,072	190	68,599
$2,500,000 under $5,000,000	219	782,768	164,860	31,408	20,296	82,273	173	109,488	46	27,215
$5,000,000 under $10,000,000	81	541,431	106,138	36,385	7,757	65,814	61	87,922	20	22,108
$10,000,000 or more	38	809,248	184,083	31,414	11,939	99,332	28	129,027	10	29,695
Other mining										
Total	**14,636**	**1,030,972**	**338,444**	**96,861**	**167,113**	**- 136,701**	**4,127**	**93,575**	**10,357**	**230,277**
No business receipts reported	5,941	—	24,384	3,098	4,750	- 141,738	—	—	5,941	141,738
Under $2,500	2,653	2,509	1,709	3,907	*549	- 19,959	239	126	2,333	20,085
$2,500 under $5,000	856	3,067	*274	*65	*14	- 3,607	*614	*290	232	3,897
$5,000 under $10,000	960	6,757	1,148	634	*8	- 2,190	*99	*202	858	2,392
$10,000 under $25,000	983	17,188	775	2,135	*12	- 3,361	808	4,196	137	7,557
$25,000 under $50,000	743	29,239	974	5,550	*669	3,322	694	11,105	48	7,782
$50,000 under $100,000	929	69,308	12,922	4,565	15,613	- 1,055	540	7,896	389	8,952
$100,000 under $250,000	1,082	215,283	*60,990	20,303	*67,597	9,657	*834	*27,652	*238	*17,995
$250,000 under $500,000	*155	*61,266	*932	*7,489	*12,876	*- 823	*56	*6,336	*99	*7,159
$500,000 under $1,000,000	151	121,971	38,148	9,675	17,244	16,368	140	17,633	*11	*1,265
$1,000,000 under $2,500,000	137	244,671	*76,437	22,865	29,093	375	70	8,517	*67	*8,142
$2,500,000 under $5,000,000	31	95,867	36,220	7,257	*3,414	2,791	21	4,233	**4	**3,314
$5,000,000 under $10,000,000	*6	*40,798	*24,849	*1,718	*2,374	*- 344	*4	*860	**	**
$10,000,000 or more	*9	*123,048	*58,683	*7,600	*12,899	*3,861	*8	*4,530	**	**
Construction										
Total	**1,073,301**	**47,834,507**	**23,780,658**	**1,800,346**	**7,028,072**	**7,460,876**	**892,691**	**8,276,824**	**180,318**	**815,948**
No business receipts reported	14,337	—	2,170	13,455	*779	- 49,413	—	—	14,337	49,413
Under $2,500	145,570	174,356	20,176	35,414	2,492	- 97	101,370	79,632	44,004	79,729
$2,500 under $5,000	106,520	394,003	49,241	36,503	9,146	113,012	82,165	171,235	24,268	58,223
$5,000 under $10,000	156,195	1,142,040	167,429	74,245	33,716	450,152	131,818	519,475	24,377	69,323
$10,000 under $25,000	251,838	4,090,903	876,852	202,874	202,504	1,527,179	227,004	1,630,961	24,834	103,783
$25,000 under $50,000	162,161	5,812,472	2,050,846	301,998	509,966	1,422,010	141,490	1,541,939	20,671	119,929
$50,000 under $100,000	121,608	8,481,145	4,007,655	377,899	1,248,480	1,424,721	104,561	1,538,049	17,047	113,328
$100,000 under $250,000	86,364	13,037,567	6,987,829	421,384	2,396,216	1,548,774	78,306	1,667,656	8,058	118,883
$250,000 under $500,000	21,078	7,253,319	4,398,877	165,538	1,338,859	650,511	19,592	679,473	1,486	28,962
$500,000 under $1,000,000	5,591	3,823,196	2,559,481	93,368	721,796	245,735	4,794	273,240	797	27,505
$1,000,000 under $2,500,000	1,772	2,410,755	1,757,766	47,589	383,555	102,012	1,403	130,550	360	28,538
$2,500,000 under $5,000,000	197	652,695	469,043	17,482	108,821	13,956	134	23,287	63	9,331
$5,000,000 under $10,000,000	56	357,216	276,614	7,262	39,144	11,110	47	16,755	*9	*5,645
$10,000,000 or more	14	204,840	156,680	5,335	32,597	1,215	*7	*4,571	*7	*3,356
General contractors and operative builders										
Total	**255,503**	**19,079,601**	**11,094,847**	**632,125**	**2,436,079**	**1,877,928**	**190,831**	**2,282,619**	**64,627**	**404,690**
No business receipts reported	6,520	—	*1,824	5,189	*758	- 29,624	—	—	6,520	29,624
Under $2,500	20,034	20,892	5,221	9,372	962	- 22,410	8,639	6,476	11,359	28,886
$2,500 under $5,000	21,421	80,969	13,063	12,124	4,248	- 6,161	12,012	23,566	9,409	29,727
$5,000 under $10,000	28,984	210,198	38,911	26,003	10,411	39,027	20,718	73,821	8,266	34,793
$10,000 under $25,000	46,339	772,676	170,674	41,815	49,360	236,972	39,401	281,815	6,938	44,844
$25,000 under $50,000	45,098	1,646,378	567,109	102,277	126,430	336,334	36,986	380,954	8,112	44,621
$50,000 under $100,000	36,171	2,532,837	1,333,759	98,302	413,833	318,437	28,829	370,376	7,342	51,939
$100,000 under $250,000	36,200	5,561,774	3,318,622	176,736	842,898	517,578	31,154	589,973	5,046	72,395
$250,000 under $500,000	10,078	3,522,628	2,191,857	64,586	368,790	263,590	9,205	288,972	873	25,382
$500,000 under $1,000,000	3,291	2,207,404	1,562,227	41,250	323,957	142,250	2,845	151,806	446	9,556
$1,000,000 under $2,500,000	1,176	1,615,674	1,220,809	30,695	195,910	66,283	917	84,070	250	17,788
$2,500,000 under $5,000,000	133	442,311	309,959	13,051	53,310	6,834	81	13,185	52	6,351
$5,000,000 under $10,000,000	46	288,726	225,040	5,502	25,739	9,140	39	14,569	*7	*5,429
$10,000,000 or more	12	177,133	135,773	5,224	19,473	- 321	*5	*3,036	*7	*3,356
Special trade contractors: Total										
Total	**773,446**	**27,296,045**	**12,023,744**	**1,104,103**	**4,258,112**	**5,342,312**	**664,554**	**5,722,902**	**108,732**	**380,590**
No business receipts reported	7,574	—	*341	8,218	*15	- 18,416	—	—	7,574	18,416
Under $2,500	118,190	146,902	14,265	25,387	1,241	19,877	86,206	69,027	31,824	49,150
$2,500 under $5,000	80,114	293,675	34,607	23,313	4,878	112,714	66,473	139,578	13,641	26,864
$5,000 under $10,000	119,732	877,188	122,417	45,220	21,594	385,385	104,118	419,671	15,614	34,286
$10,000 under $25,000	194,877	3,154,701	675,140	156,199	143,773	1,225,927	177,938	1,281,313	16,939	55,386
$25,000 under $50,000	110,922	3,937,643	1,397,770	185,700	349,918	1,047,706	99,551	1,114,492	11,371	66,786
$50,000 under $100,000	81,480	5,659,350	2,569,010	263,355	781,282	1,066,939	72,931	1,118,876	8,549	51,937
$100,000 under $250,000	47,513	7,131,833	3,490,732	232,510	1,473,879	977,843	44,948	1,022,601	2,565	44,758
$250,000 under $500,000	10,103	3,408,212	1,976,901	89,585	818,480	375,594	9,921	377,271	*182	*1,677
$500,000 under $1,000,000	2,278	1,602,115	985,665	51,734	396,422	103,546	1,928	120,929	350	17,383
$1,000,000 under $2,500,000	588	784,326	530,670	16,616	186,059	34,735	478	45,486	110	10,751
$2,500,000 under $5,000,000	64	210,384	159,084	4,431	55,511	7,122	53	10,103	**13	**3,197
$5,000,000 under $10,000,000	**11	**89,719	**67,141	**1,835	**25,060	**3,342	**9	**3,557	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors: Plumbing, heating, and air conditioning										
Total	**78,447**	**4,578,010**	**2,414,399**	**144,517**	**686,603**	**684,278**	**64,280**	**729,188**	**14,167**	**44,910**
No business receipts reported	*519	—	*10	*46	—	*- 376	—	—	*519	*376
Under $2,500	9,096	10,531	2,732	1,630	*38	- 2,327	5,686	2,365	3,410	4,692
$2,500 under $5,000	4,426	16,413	6,308	1,768	*43	840	2,359	3,925	2,067	3,085
$5,000 under $10,000	9,556	67,045	22,946	5,589	*1,218	11,614	6,622	17,821	2,934	6,207
$10,000 under $25,000	13,404	233,059	85,705	18,033	*6,487	51,083	11,087	64,242	2,317	13,158
$25,000 under $50,000	15,527	551,240	245,412	16,452	22,383	153,663	14,784	155,958	*743	*2,296
$50,000 under $100,000	14,343	1,011,703	517,164	34,887	112,799	187,817	12,675	198,286	*1,668	*10,469
$100,000 under $250,000	7,959	1,206,628	595,970	36,777	212,637	160,083	7,474	163,364	*485	*3,281
$250,000 under $500,000	3,232	1,136,942	697,324	24,180	242,026	104,185	3,231	104,220	**24	**1,346
$500,000 under $1,000,000	303	223,034	146,005	4,092	56,470	13,170	303	13,170	—	—
$1,000,000 under $2,500,000	**82	**121,416	**94,824	**1,062	**32,501	**4,525	**59	**5,837	**	**
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Special trade contractors: Painting, paper hanging, and decorating										
Total	**125,632**	**3,091,539**	**1,057,310**	**90,266**	**616,244**	**731,805**	**113,846**	**761,612**	**11,786**	**29,807**
No business receipts reported	*236	—	—	*121	—	*- 176	—	—	*236	*176
Under $2,500	22,700	26,461	1,864	2,215	*269	13,218	19,308	16,443	3,392	3,224
$2,500 under $5,000	18,506	67,646	7,236	2,441	*191	34,998	16,901	36,747	*1,605	*1,749
$5,000 under $10,000	17,550	128,836	17,837	4,733	5,785	51,641	15,795	55,172	1,755	3,531
$10,000 under $25,000	38,818	589,482	118,256	18,850	30,985	250,427	36,296	257,642	2,522	7,215
$25,000 under $50,000	13,696	477,059	151,098	13,359	76,491	130,848	11,949	135,978	*1,747	*5,130
$50,000 under $100,000	8,150	546,113	205,902	25,472	88,757	128,751	7,774	129,431	*376	*679
$100,000 under $250,000	4,836	713,991	260,683	15,798	196,996	93,405	4,791	94,220	*45	*815
$250,000 under $500,000	*860	*313,831	*122,437	*5,773	*145,533	*23,636	*860	*23,636	—	—
$500,000 under $1,000,000	*249	*160,085	*129,055	*929	*60,018	*303	*141	*7,589	*108	*7,287
$1,000,000 under $2,500,000	*19	*26,119	*10,711	*508	*9,607	*2,624	*19	*2,624	—	—
$2,500,000 under $5,000,000	*12	*41,916	*32,231	*67	*1,610	*2,131	*12	*2,131	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Electrical work										
Total	**54,581**	**2,605,145**	**1,397,192**	**78,969**	**409,837**	**380,153**	**43,631**	**424,649**	**10,950**	**44,496**
No business receipts reported	*97	—	—	*62	—	*- 149	—	—	*97	*149
Under $2,500	7,965	11,639	2,372	2,390	*56	- 774	5,348	5,027	2,617	5,801
$2,500 under $5,000	5,710	20,567	3,902	2,399	*112	6,284	4,035	8,824	1,675	2,540
$5,000 under $10,000	6,258	44,250	18,750	2,050	2,440	6,265	4,215	11,561	2,043	5,296
$10,000 under $25,000	9,927	161,926	75,350	6,870	3,293	31,758	8,014	35,053	*1,913	*3,295
$25,000 under $50,000	8,546	306,650	148,323	13,498	14,600	53,421	7,070	58,393	*1,476	*4,972
$50,000 under $100,000	10,610	744,529	395,125	22,000	87,324	133,046	9,755	139,285	*855	*6,238
$100,000 under $250,000	4,071	564,232	313,932	14,488	95,855	94,538	3,945	100,108	*126	*5,570
$250,000 under $500,000	865	306,330	178,581	6,851	80,116	42,463	865	42,463	—	—
$500,000 under $1,000,000	422	295,365	152,175	6,067	79,973	13,911	312	18,496	*110	*4,585
$1,000,000 under $2,500,000	106	135,617	97,373	2,121	39,353	- 994	68	5,056	*38	*6,050
$2,500,000 under $5,000,000	*4	*14,041	*11,309	*173	*6,715	*384	*4	*384	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering										
Total	**78,967**	**3,689,486**	**1,831,078**	**90,217**	**810,213**	**671,978**	**71,135**	**704,231**	**7,672**	**32,253**
No business receipts reported	*513	—	*114	*166	—	*- 305	—	—	*513	*305
Under $2,500	7,790	10,142	906	1,167	*58	2,178	5,605	3,932	2,025	1,754
$2,500 under $5,000	5,513	19,000	*1,815	*921	*94	7,458	4,700	8,443	*813	*986
$5,000 under $10,000	13,189	95,209	11,785	4,998	*5,456	50,441	12,493	51,994	*696	*1,552
$10,000 under $25,000	22,866	372,215	75,893	19,375	35,723	147,066	21,821	150,442	*1,045	*3,376
$25,000 under $50,000	7,823	277,463	108,717	12,230	27,504	76,691	7,040	80,894	*783	*4,203
$50,000 under $100,000	10,114	722,054	345,721	14,585	165,491	144,586	9,014	154,488	*1,100	*9,902
$100,000 under $250,000	10,034	1,529,704	865,631	27,698	397,616	178,804	9,485	185,257	*549	*6,453
$250,000 under $500,000	710	243,575	134,933	4,149	76,363	35,089	593	35,635	*117	*546
$500,000 under $1,000,000	290	199,151	130,830	2,279	43,109	16,386	280	16,467	*10	*81
$1,000,000 under $2,500,000	100	130,770	87,131	1,488	39,291	12,655	89	12,779	*11	*123
$2,500,000 under $5,000,000	**25	**90,203	**67,602	**1,161	**19,507	**928	**15	**3,901	*10	*2,972
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Carpentering and flooring										
Total	**241,738**	**4,681,932**	**1,846,436**	**155,215**	**394,916**	**1,390,068**	**218,562**	**1,461,419**	**23,176**	**71,351**
No business receipts reported	2,319	—	*217	*3,192	—	- 5,220	—	—	2,319	5,220
Under $2,500	43,978	58,261	2,914	7,564	*468	18,489	36,117	31,789	7,861	13,300
$2,500 under $5,000	30,796	116,125	10,667	6,297	2,893	50,779	27,029	56,669	3,767	5,890
$5,000 under $10,000	48,171	362,708	29,142	11,979	5,752	202,365	45,167	209,141	3,004	6,776
$10,000 under $25,000	66,406	1,074,496	185,426	43,512	34,561	516,091	62,726	524,335	3,680	8,244
$25,000 under $50,000	30,803	1,064,383	368,339	32,765	120,265	351,856	30,327	354,949	*476	*3,093
$50,000 under $100,000	13,404	888,350	495,153	28,538	119,558	145,805	11,807	161,794	*1,597	*15,989
$100,000 under $250,000	4,749	707,919	449,011	13,846	68,266	73,838	4,341	84,330	*408	*10,492
$250,000 under $500,000	*941	*274,569	*203,521	*3,931	*20,185	*29,434	*907	*30,035	*34	*601
$500,000 under $1,000,000	*150	*103,226	*80,033	*3,045	*16,943	*4,484	*126	*5,908	*24	*1,425
$1,000,000 under $2,500,000	**21	**31,894	**22,013	**545	**6,026	**2,148	**15	**2,469	*6	*321
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Miscellaneous special trade contractors										
Total	**194,081**	**8,649,934**	**3,477,330**	**544,920**	**1,340,298**	**1,484,029**	**153,100**	**1,641,803**	**40,981**	**157,773**
No business receipts reported	3,890	—	—	4,630	*15	- 12,190	—	—	3,890	12,190
Under $2,500	26,661	29,868	3,476	10,422	*351	- 10,907	14,142	9,472	12,519	20,379
$2,500 under $5,000	15,163	53,924	4,680	9,486	1,544	12,355	11,449	24,970	3,714	12,615
$5,000 under $10,000	25,008	179,140	21,957	15,871	942	63,058	19,826	73,982	5,182	10,924
$10,000 under $25,000	43,456	723,522	134,510	49,557	32,724	229,502	37,994	249,600	5,462	20,098
$25,000 under $50,000	34,527	1,260,849	375,880	97,397	88,674	281,226	28,381	328,319	6,146	47,093
$50,000 under $100,000	24,859	1,746,601	609,945	137,874	207,353	326,934	21,906	335,593	2,953	8,659
$100,000 under $250,000	15,864	2,409,358	1,005,506	123,903	502,508	377,174	14,912	395,321	952	18,148
$250,000 under $500,000	3,495	1,132,966	640,106	44,700	254,258	140,788	3,465	141,282	*30	*494
$500,000 under $1,000,000	864	621,255	347,567	35,322	139,909	55,292	766	59,298	*98	*4,006
$1,000,000 under $2,500,000	262	362,860	237,369	11,057	70,470	15,108	230	18,052	*32	*2,945
$2,500,000 under $5,000,000	*25	*79,446	*59,771	*3,258	*33,372	*4,025	**29	**5,912	**3	**224
$5,000,000 under $10,000,000	**7	**50,146	**36,563	**1,443	**8,179	**1,664	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Contractors not allocable										
Total	**44,352**	**1,458,861**	**662,066**	**64,117**	**333,882**	**240,636**	**37,306**	**271,304**	**6,959**	**30,668**
No business receipts reported	*243	—	*5	*49	*6	*- 1,374	—	—	*243	*1,374
Under $2,500	7,346	6,563	*691	*655	*288	2,437	6,525	4,130	821	1,693
$2,500 under $5,000	4,985	19,359	*1,571	*1,065	*20	6,459	3,680	8,091	*1,218	*1,632
$5,000 under $10,000	7,479	54,654	*6,101	3,022	*1,711	25,740	6,982	25,983	*497	*243
$10,000 under $25,000	10,622	163,527	31,037	4,861	9,371	64,280	9,665	67,834	*957	*3,553
$25,000 under $50,000	6,141	228,451	85,967	14,021	33,619	37,971	4,953	46,493	*1,188	*8,523
$50,000 under $100,000	3,957	288,957	*104,886	16,242	53,365	39,344	2,801	48,796	*1,156	*9,452
$100,000 under $250,000	2,651	343,961	178,474	12,137	79,439	53,353	2,204	55,082	*447	*1,730
$250,000 under $500,000	*897	*322,478	*230,118	*11,367	*151,588	*11,328	**487	**13,736	**432	**2,469
$500,000 under $1,000,000	*22	*13,677	*11,589	*384	*1,417	*- 61	**	**	**	**
$1,000,000 under $2,500,000	**9	**17,235	**11,627	**314	**3,057	**1,159	**9	**1,159	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Manufacturing										
Total	**296,216**	**14,846,538**	**6,903,916**	**841,104**	**2,692,415**	**1,673,759**	**190,698**	**2,178,893**	**105,428**	**505,133**
No business receipts reported	7,388	—	15,219	12,684	2,660	- 63,903	—	—	7,388	63,903
Under $2,500	80,136	80,840	27,999	37,110	4,567	- 77,376	30,574	16,596	49,550	93,972
$2,500 under $5,000	30,190	107,066	31,129	20,454	4,251	- 10,235	17,991	26,448	12,199	36,682
$5,000 under $10,000	34,625	256,991	53,163	29,320	12,254	26,591	23,312	78,025	11,245	51,434
$10,000 under $25,000	43,623	715,905	201,366	52,667	37,283	142,653	33,788	200,719	9,835	58,066
$25,000 under $50,000	36,293	1,313,699	403,261	86,023	121,498	286,900	27,971	326,901	8,321	40,000
$50,000 under $100,000	24,751	1,774,350	645,685	122,304	208,866	330,788	21,583	374,241	3,159	43,453
$100,000 under $250,000	26,811	4,403,555	2,096,552	218,423	1,037,096	538,619	24,404	588,695	2,407	50,076
$250,000 under $500,000	8,577	2,719,751	1,305,019	145,245	637,740	309,097	7,808	330,127	769	21,030
$500,000 under $1,000,000	3,020	1,976,106	1,072,019	79,612	388,180	125,122	2,594	154,656	426	29,533
$1,000,000 under $2,500,000	703	986,579	693,462	24,743	161,189	47,676	610	59,262	93	11,586
$2,500,000 under $5,000,000	67	222,015	142,323	7,686	45,353	12,985	42	14,840	*25	*1,854
$5,000,000 under $10,000,000	26	177,904	137,637	2,378	19,621	5,554	18	7,679	*8	*2,125
$10,000,000 or more	*6	*111,777	*79,082	*2,455	*11,857	*- 713	*3	*704	*3	*1,417
Lumber and wood products, except furniture										
Total	**73,976**	**4,243,968**	**1,652,848**	**355,957**	**666,177**	**392,040**	**53,882**	**506,280**	**20,094**	**114,241**
No business receipts reported	1,642	—	*1,628	854	*1,618	- 5,546	—	—	1,642	5,546
Under $2,500	14,612	19,020	3,555	7,736	*2,359	- 8,273	7,711	5,999	6,901	14,273
$2,500 under $5,000	8,936	31,234	3,078	5,342	*1,208	4,710	6,493	9,158	2,443	4,448
$5,000 under $10,000	8,930	68,244	5,408	7,730	2,603	12,275	6,821	17,807	2,109	5,532
$10,000 under $25,000	11,973	203,344	40,777	17,237	13,861	36,048	9,717	48,827	2,256	12,779
$25,000 under $50,000	9,818	352,509	80,143	36,692	24,581	62,454	7,825	71,037	1,993	8,584
$50,000 under $100,000	7,297	559,764	156,521	65,597	49,516	63,276	6,039	79,065	1,258	15,789
$100,000 under $250,000	6,586	1,136,417	489,538	95,646	277,267	105,836	5,645	126,941	941	21,106
$250,000 under $500,000	3,184	1,000,889	387,281	77,638	156,157	88,082	2,838	94,329	*346	*6,247
$500,000 under $1,000,000	749	446,189	206,929	24,405	84,434	19,381	585	32,260	*164	*12,878
$1,000,000 under $2,500,000	220	317,502	213,509	12,021	34,596	10,521	192	15,334	28	4,813
$2,500,000 under $5,000,000	*23	*62,489	*29,059	*4,236	*15,007	*3,370	*12	*4,907	**13	**2,246
$5,000,000 under $10,000,000	*6	*46,368	*35,423	*824	*2,969	*- 94	*4	*615	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Printing, publishing and allied industries										
Total	**53,985**	**2,610,123**	**1,045,006**	**125,260**	**442,545**	**402,769**	**33,865**	**476,123**	**20,063**	**73,354**
No business receipts reported	1,381	—	*1,169	3,391	*11	- 5,873	—	—	1,381	5,873
Under $2,500	14,606	11,134	5,388	5,847	*1,666	- 20,465	3,253	1,170	11,353	21,635
$2,500 under $5,000	3,380	13,290	7,005	4,264	*1,903	- 6,479	1,834	2,519	1,546	8,998
$5,000 under $10,000	5,601	40,637	11,100	5,455	*1,900	551	3,639	13,306	1,915	12,756
$10,000 under $25,000	7,054	116,440	35,213	10,317	4,063	13,703	5,132	23,679	1,922	9,976
$25,000 under $50,000	7,746	291,485	74,235	14,268	21,613	76,467	6,714	80,779	1,031	4,311
$50,000 under $100,000	5,483	413,690	131,419	21,576	39,555	93,974	5,044	99,518	430	5,544
$100,000 under $250,000	7,268	1,159,295	516,177	43,503	243,978	166,270	6,799	169,235	*469	*2,966
$250,000 under $500,000	1,284	420,428	189,709	14,022	97,808	67,305	**1,420	**79,597	**6	**1,266
$500,000 under $1,000,000	142	92,929	*45,313	1,585	19,269	11,026	**	**	**	**
$1,000,000 under $2,500,000	**40	**50,797	*28,277	**1,031	**10,780	**6,290	**30	**6,320	*10	*29
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	—	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Machinery, except electrical										
Total	**28,936**	**1,854,889**	**820,026**	**135,457**	**484,654**	**250,242**	**21,144**	**293,821**	**7,792**	**43,579**
No business receipts reported	*620	—	*	*476	—	*– 1,341	—	—	*620	*1,341
Under $2,500	4,268	5,939	*1,119	4,189	—	– 6,057	*1,785	*1,096	2,483	7,153
$2,500 under $5,000	*850	*3,036	*218	*394	—	*355	*761	*440	*89	*85
$5,000 under $10,000	4,926	34,946	6,738	4,290	*2,191	4,022	2,871	8,487	*2,055	*4,465
$10,000 under $25,000	5,387	84,482	15,338	6,697	*606	31,386	4,868	34,297	*519	*2,911
$25,000 under $50,000	5,153	182,707	32,778	13,997	22,088	63,395	4,332	68,120	*821	*4,725
$50,000 under $100,000	2,641	173,282	67,565	18,689	*34,494	18,413	1,881	28,775	*760	*10,363
$100,000 under $250,000	2,887	452,860	223,969	28,027	119,127	65,603	2,843	65,884	*44	*281
$250,000 under $500,000	1,770	558,523	304,089	39,322	205,008	48,007	1,395	58,197	*375	*10,190
$500,000 under $1,000,000	395	274,846	108,605	17,449	86,579	21,865	**405	**27,614	**26	**2,066
$1,000,000 under $2,500,000	*35	*46,020	*36,518	*1,061	*7,232	*3,697	**	**	**	**
$2,500,000 under $5,000,000	**4	**38,247	**23,089	**866	**7,331	**898	**3	**912	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	—	—	**	**
Other manufacturing industries										
Total	**139,319**	**6,137,557**	**3,386,037**	**224,430**	**1,099,038**	**628,709**	**81,807**	**902,668**	**57,479**	**273,959**
No business receipts reported	3,745	—	*12,422	7,963	*1,031	– 51,143	—	—	3,745	51,143
Under $2,500	46,650	44,747	17,938	19,337	542	– 42,580	17,825	8,331	28,813	50,911
$2,500 under $5,000	17,024	59,506	20,828	10,454	*1,140	– 8,820	8,903	14,331	8,121	23,151
$5,000 under $10,000	15,168	113,164	29,917	11,845	5,560	9,743	9,981	38,425	5,166	28,682
$10,000 under $25,000	19,209	311,639	110,039	18,415	18,754	61,516	14,071	93,916	5,138	32,400
$25,000 under $50,000	13,576	486,998	216,104	21,066	53,216	84,585	9,100	106,965	4,476	22,380
$50,000 under $100,000	9,330	627,614	290,180	16,442	85,301	155,125	8,619	166,882	711	11,757
$100,000 under $250,000	10,070	1,654,984	866,868	51,247	396,724	200,910	9,117	226,634	953	25,724
$250,000 under $500,000	2,339	739,911	423,940	14,263	178,767	105,703	2,295	109,676	*44	*3,973
$500,000 under $1,000,000	1,734	1,162,141	711,173	36,174	197,898	72,850	1,498	87,444	236	14,593
$1,000,000 under $2,500,000	409	577,823	415,158	10,802	108,662	30,584	355	36,692	54	6,108
$2,500,000 under $5,000,000	43	156,510	110,916	3,443	30,307	9,369	*29	*9,687	*14	*318
$5,000,000 under $10,000,000	17	110,825	91,581	862	14,220	1,566	**14	**3,686	**8	**2,820
$10,000,000 or more	*5	*91,695	*68,973	*2,116	*6,917	*– 699	**	**	**	**
Transportation, Communication, Electric, Gas, and Sanitary Services										
Total	**438,795**	**19,965,525**	**3,856,557**	**1,864,611**	**1,767,043**	**1,995,557**	**306,484**	**2,737,117**	**131,450**	**741,560**
No business receipts reported	5,130	—	*264	11,742	*434	– 29,096	—	—	5,130	29,096
Under $2,500	55,421	65,016	1,323	38,377	666	– 44,728	22,596	16,274	32,661	61,003
$2,500 under $5,000	38,939	146,123	9,563	27,338	3,687	1,536	24,814	43,135	14,124	41,598
$5,000 under $10,000	54,457	400,249	14,995	66,553	17,768	– 3,361	34,237	94,546	19,627	97,907
$10,000 under $25,000	92,844	1,544,166	61,156	188,060	32,799	229,562	68,539	369,746	24,203	140,184
$25,000 under $50,000	81,500	2,974,136	135,943	324,146	90,526	446,637	64,404	581,020	17,095	134,382
$50,000 under $100,000	75,432	5,167,273	283,374	530,227	267,916	880,635	65,916	970,361	9,516	89,726
$100,000 under $250,000	26,626	3,948,552	742,736	369,681	596,952	345,108	19,503	411,255	7,123	66,147
$250,000 under $500,000	5,109	1,781,037	513,755	144,970	265,491	63,319	3,880	103,482	1,229	40,164
$500,000 under $1,000,000	2,302	1,584,568	693,480	84,114	246,682	68,430	1,829	87,686	473	19,257
$1,000,000 under $2,500,000	806	1,183,732	615,923	51,191	160,053	25,004	599	35,552	207	10,548
$2,500,000 under $5,000,000	176	570,017	371,319	16,872	42,352	11,938	133	14,896	43	2,958
$5,000,000 under $10,000,000	42	277,877	150,219	9,064	32,987	– 2,376	26	5,846	16	8,222
$10,000,000 or more	11	322,779	*262,507	2,276	8,729	2,949	*8	*3,319	*3	*370
Local and interurban passenger transit										
Total	**43,315**	**1,045,595**	**158,396**	**78,834**	**158,953**	**159,259**	**34,422**	**196,224**	**8,893**	**36,965**
No business receipts reported	*149	—	*101	*77	—	*– 295	—	—	*149	*295
Under $2,500	3,062	4,819	*22	*798	—	– 237	1,602	2,333	1,460	2,570
$2,500 under $5,000	7,804	29,088	*1,905	1,915	*2,530	5,915	4,917	9,068	2,887	3,153
$5,000 under $10,000	10,132	78,200	*1,307	4,693	*1,545	16,826	8,526	20,127	*1,606	*3,300
$10,000 under $25,000	13,869	227,693	*5,671	14,066	4,975	70,299	13,045	73,677	*824	*3,379
$25,000 under $50,000	3,668	129,903	*4,479	16,408	6,673	13,847	2,749	24,228	*919	*10,380
$50,000 under $100,000	2,520	181,412	*15,684	23,340	23,442	25,728	2,011	36,439	*509	*10,710
$100,000 under $250,000	*1,922	*247,512	*68,491	*9,157	*69,273	*19,894	*1,403	*20,613	*519	*719
$250,000 under $500,000	*25	*9,514	*3,231	*436	*1,372	*1,480	*25	*1,480	—	—
$500,000 under $1,000,000	*112	*70,643	*29,475	*2,101	*34,906	*6,369	*112	*6,369	—	—
$1,000,000 under $2,500,000	**52	**66,811	**28,031	**5,844	**14,237	**– 568	**32	**1,890	*20	*2,459
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing										
Total	**322,302**	**16,233,355**	**2,634,969**	**1,574,832**	**1,319,881**	**1,672,266**	**232,416**	**2,194,926**	**89,139**	**522,660**
No business receipts reported	2,545	—	*163	5,727	*276	– 15,356	—	—	2,545	15,356
Under $2,500	23,916	31,689	*890	13,050	*510	– 10,349	12,376	9,116	11,379	19,465
$2,500 under $5,000	21,904	83,501	4,140	13,591	1,126	2,005	13,958	21,715	7,946	19,710
$5,000 under $10,000	34,799	255,260	6,900	44,536	12,663	– 17,363	18,960	55,867	15,253	73,230
$10,000 under $25,000	69,856	1,166,740	44,946	152,713	23,278	134,763	48,206	252,630	21,650	117,867
$25,000 under $50,000	75,017	2,757,714	117,092	293,666	80,967	434,418	60,035	544,579	14,982	110,161
$50,000 under $100,000	67,548	4,575,735	186,277	479,132	203,154	791,473	59,992	846,962	7,556	55,489
$100,000 under $250,000	19,796	2,940,504	554,241	300,846	374,756	220,915	13,698	273,318	6,098	52,403
$250,000 under $500,000	4,492	1,547,396	396,563	134,677	233,760	51,099	3,385	84,223	1,107	33,124
$500,000 under $1,000,000	1,707	1,170,661	409,758	74,605	196,601	46,618	1,278	62,839	429	16,220
$1,000,000 under $2,500,000	566	849,376	382,236	41,559	120,759	22,092	405	26,718	161	4,626
$2,500,000 under $5,000,000	119	386,578	206,418	13,512	39,201	8,254	98	10,742	*21	*2,488
$5,000,000 under $10,000,000	29	194,950	109,507	4,984	24,338	1,527	20	3,678	*9	*2,151
$10,000,000 or more	*8	*273,250	*215,838	*2,235	*8,491	*2,170	*5	*2,540	*3	*370

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued										
Other transportation										
Total	**40,005**	**1,920,560**	**916,295**	**122,417**	**171,394**	**90,545**	**23,045**	**219,069**	**16,957**	**128,524**
No business receipts reported	1,625	—	—	4,939	*151	- 9,138	—	—	1,625	9,138
Under $2,500	12,497	12,660	*105	10,697	*135	- 15,109	4,279	3,482	8,215	18,590
$2,500 under $5,000	6,094	22,140	*3,115	3,811	*31	1,248	4,432	10,994	1,662	9,746
$5,000 under $10,000	5,268	37,672	4,236	8,501	*2,263	- 4,076	3,639	10,227	1,629	14,302
$10,000 under $25,000	3,715	59,615	*4,798	9,381	895	7,354	2,660	24,063	1,055	16,709
$25,000 under $50,000	2,150	66,424	13,269	11,376	2,413	- 7,590	1,106	4,677	1,044	12,267
$50,000 under $100,000	4,538	352,324	63,080	20,523	30,743	63,366	3,521	80,919	1,017	17,553
$100,000 under $250,000	3,202	473,221	116,293	36,980	86,604	48,602	2,702	61,235	500	12,633
$250,000 under $500,000	343	122,399	*62,872	4,126	17,547	1,474	226	7,171	117	5,697
$500,000 under $1,000,000	344	260,806	211,200	4,765	5,723	5,243	303	8,140	41	2,897
$1,000,000 under $2,500,000	161	220,605	188,463	2,488	16,721	2,048	137	4,531	*24	*2,484
$2,500,000 under $5,000,000	*54	*173,948	*161,630	*1,243	*2,803	*380	*32	*850	*22	*470
$5,000,000 under $10,000,000	11	69,217	*40,566	3,546	5,127	- 4,036	*5	*2,002	*6	*6,038
$10,000,000 or more	*3	*49,529	*46,668	*41	*238	*779	*3	*779	—	—
Communication, electric, gas, and sanitary services										
Total	**33,173**	**766,015**	**146,899**	**88,527**	**116,814**	**73,487**	**16,601**	**126,898**	**16,481**	**53,411**
No business receipts reported	811	—	—	*1,000	*7	- 4,307	—	—	811	4,307
Under $2,500	15,946	15,848	*307	13,832	*21	- 19,034	4,339	1,344	11,607	20,378
$2,500 under $5,000	3,137	11,394	*403	8,020	—	- 7,633	1,507	1,357	1,629	8,989
$5,000 under $10,000	4,258	29,117	*2,552	8,822	*1,296	1,252	*3,112	*8,326	1,139	7,074
$10,000 under $25,000	5,404	90,119	*5,742	11,900	*3,651	17,147	4,628	19,376	674	2,229
$25,000 under $50,000	665	20,096	*1,104	2,696	*473	5,963	514	7,536	*150	*1,573
$50,000 under $100,000	826	57,802	*18,334	7,233	10,577	68	392	6,041	*434	*5,974
$100,000 under $250,000	1,706	287,315	*3,711	22,699	66,320	55,697	1,700	56,089	*6	*392
$250,000 under $500,000	249	101,728	*51,089	5,731	12,812	9,266	244	10,609	*5	*1,343
$500,000 under $1,000,000	139	82,457	*43,046	2,644	9,452	10,199	*136	*10,338	*3	*139
$1,000,000 under $2,500,000	*28	*50,478	*20,464	*1,372	*8,574	*1,451	**29	**5,883	**3	**1,013
$2,500,000 under $5,000,000	**4	**19,662	**146	**2,579	**3,630	**3,420	**3	**	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale and Retail Trade										
Total	**2,527,084**	**202,283,802**	**151,110,138**	**2,969,860**	**12,552,143**	**9,375,330**	**1,447,271**	**13,427,535**	**1,075,627**	**4,052,205**
No business receipts reported	40,878	—	16,729	29,304	899	- 120,599	—	—	40,878	120,599
Under $2,500	680,588	599,711	331,528	78,909	5,927	- 495,421	211,863	90,847	465,372	586,267
$2,500 under $5,000	225,368	806,315	416,773	45,208	9,001	- 137,588	113,710	127,932	111,245	265,520
$5,000 under $10,000	250,777	1,806,731	912,774	78,887	36,151	- 14,790	141,760	311,765	108,656	326,555
$10,000 under $25,000	345,391	5,657,445	2,800,622	200,502	195,270	423,692	217,687	1,021,323	127,694	597,631
$25,000 under $50,000	260,038	9,398,620	5,128,741	267,606	429,702	1,057,691	178,318	1,604,575	81,681	546,883
$50,000 under $100,000	259,936	18,680,444	11,423,039	448,038	1,360,741	1,599,769	194,018	2,186,303	65,918	586,534
$100,000 under $250,000	257,074	40,476,000	27,977,358	695,980	3,199,074	2,820,613	210,322	3,291,495	46,752	470,882
$250,000 under $500,000	130,739	45,430,639	35,206,491	537,496	3,207,241	1,951,202	111,175	2,263,985	19,564	312,784
$500,000 under $1,000,000	55,015	37,266,301	30,200,655	326,767	2,374,854	1,405,921	49,677	1,521,523	5,338	115,602
$1,000,000 under $2,500,000	17,965	25,549,515	21,724,168	182,981	1,236,508	671,304	15,973	742,325	1,983	71,020
$2,500,000 under $5,000,000	2,415	8,027,917	6,971,578	48,993	331,257	128,112	2,018	159,451	396	31,339
$5,000,000 under $10,000,000	696	4,572,733	4,179,326	20,607	116,236	52,970	577	64,817	119	11,847
$10,000,000 or more	204	4,011,432	3,820,358	8,581	49,283	32,453	173	41,195	31	8,742
Wholesale trade: Total										
Total	**329,754**	**42,653,889**	**32,600,114**	**532,365**	**1,629,046**	**3,127,157**	**244,945**	**3,606,514**	**84,747**	**479,357**
No business receipts reported	8,066	—	*2,363	5,583	*22	- 35,472	—	—	8,066	35,472
Under $2,500	49,017	52,738	17,483	7,141	581	- 36,825	22,751	16,934	26,229	53,759
$2,500 under $5,000	25,766	87,956	23,481	6,768	592	- 10,509	14,377	21,739	11,389	32,248
$5,000 under $10,000	35,900	265,083	68,221	14,930	1,741	55,773	26,181	87,807	9,719	32,034
$10,000 under $25,000	54,897	920,282	183,910	27,672	15,128	305,713	46,341	352,895	8,556	47,182
$25,000 under $50,000	51,909	1,842,301	556,592	49,732	18,597	662,488	45,534	706,014	6,360	43,526
$50,000 under $100,000	33,276	2,385,260	1,127,129	61,354	78,019	572,189	28,735	613,097	4,541	40,908
$100,000 under $250,000	34,551	5,362,786	3,592,613	95,301	327,350	664,891	29,403	714,289	5,148	49,397
$250,000 under $500,000	19,168	6,723,436	5,048,344	89,715	411,176	383,086	16,745	425,483	2,423	42,397
$500,000 under $1,000,000	9,767	6,684,236	5,496,589	63,787	321,183	265,332	8,526	305,908	1,241	40,576
$1,000,000 under $2,500,000	5,622	8,419,258	7,308,215	70,721	274,555	200,740	4,838	229,785	775	29,045
$2,500,000 under $5,000,000	1,203	4,034,754	3,621,107	22,354	108,577	53,924	1,010	72,124	192	18,201
$5,000,000 under $10,000,000	469	3,097,545	2,894,013	12,516	46,718	28,895	382	36,889	87	7,994
$10,000,000 or more	143	2,778,253	2,660,053	4,792	26,808	16,931	122	23,549	21	6,618
Wholesale trade: Motor vehicle and automotive equipment										
Total	**14,709**	**2,284,954**	**1,816,955**	**18,516**	**133,878**	**135,214**	**10,429**	**152,357**	**4,280**	**17,143**
No business receipts reported	*749	—	—	*128	—	*- 742	—	—	*749	*742
Under $2,500	*1,520	*1,377	*1,462	*1,050	—	*- 1,894	*817	*360	*703	*2,254
$2,500 under $5,000	*347	*1,514	*2,556	—	—	*- 1,230	*10	*2	*337	*1,232
$5,000 under $10,000	*293	*2,284	*1,456	*106	—	*198	*48	*278	*245	*81
$10,000 under $25,000	3,626	58,822	14,389	*3,754	*24	15,035	*2,467	*17,673	*1,159	*2,638
$25,000 under $50,000	*2,087	*73,007	*14,778	*1,702	—	*36,486	*2,087	*36,486	—	—
$50,000 under $100,000	*370	*30,621	*20,005	*885	*846	*3,447	*370	*3,447	—	—
$100,000 under $250,000	3,681	589,784	445,773	5,063	21,218	50,313	3,123	53,401	*558	*3,088
$250,000 under $500,000	*876	*307,876	*269,780	*151	*61,780	*6,685	*555	*7,339	*321	*654
$500,000 under $1,000,000	767	526,917	426,282	2,503	32,805	14,474	632	19,506	*135	*5,032
$1,000,000 under $2,500,000	368	547,328	487,371	2,539	13,977	11,806	298	12,730	*70	*925
$2,500,000 under $5,000,000	*9	*32,530	*29,515	*378	*858	*- 140	**22	**1,136	**3	**498
$5,000,000 under $10,000,000	**16	**112,892	**103,587	258	**2,570	**777	**	**	**	**
$10,000,000 or more	**	**	**	—	**	**	**	**	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade: Lumber and construction materials										
Total	**10,179**	**1,044,933**	**756,326**	**23,012**	**58,859**	**81,196**	**8,120**	**89,358**	**2,059**	**8,162**
No business receipts reported	*452	—	—	—	—	*– 722	—	—	*452	*722
Under $2,500	*2,731	*4,160	*650	*40	—	*124	*1,889	*1,580	*842	*1,457
$2,500 under $5,000	*256	*900	*118	*210	*13	*– 188	*68	*187	*188	*375
$5,000 under $10,000	*74	*480	—	*519	—	*– 90	*28	*167	*46	*257
$10,000 under $25,000	2,205	47,259	*8,926	*1,239	—	20,617	2,205	20,617	—	—
$25,000 under $50,000	*1,389	*43,342	*13,635	*3,538	*298	*14,960	*1,342	*15,090	*47	*130
$50,000 under $100,000	*635	*43,423	*28,652	*1,109	*977	*5,992	*566	*6,214	*69	*222
$100,000 under $250,000	1,509	219,646	*170,140	*6,267	*16,901	9,243	*1,199	*10,694	*310	*1,451
$250,000 under $500,000	*401	*125,261	*85,242	*2,560	*6,343	*17,270	*401	*17,270	—	—
$500,000 under $1,000,000	369	241,980	172,227	4,208	18,214	9,283	308	9,791	*61	*508
$1,000,000 under $2,500,000	134	222,300	189,891	2,455	11,236	3,651	93	5,517	*41	*1,866
$2,500,000 under $5,000,000	*16	*50,385	*47,928	*18	*889	*868	*16	*868	—	—
$5,000,000 under $10,000,000	*8	*45,797	*38,917	*848	*3,988	*187	*5	*1,363	*3	*1,176
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Farm machinery and equipment										
Total	**10,180**	**1,827,416**	**1,471,297**	**25,495**	**89,053**	**61,250**	**6,892**	**89,161**	**3,288**	**27,911**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	*171	*144	*77	*58	—	*– 83	**288	**463	**1,425	**4,341
$2,500 under $5,000	*1,542	*4,725	*1,293	*765	*24	*– 3,795	**	**	**	**
$5,000 under $10,000	*1,786	*10,997	*5,142	*912	*326	*– 665	*1,239	*2,241	*547	*2,906
$10,000 under $25,000	*555	*8,691	*1,153	*308	*64	*3,598	*517	*3,608	*38	*10
$25,000 under $50,000	*1,327	*53,542	*47,688	*496	*80	*– 2,140	*845	*4,654	*482	*6,794
$50,000 under $100,000	*1,187	*94,758	*60,143	*1,013	*7,104	*11,880	*762	*13,164	*425	*1,284
$100,000 under $250,000	2,191	356,643	267,839	7,892	11,958	26,376	2,110	29,370	*81	*2,994
$250,000 under $500,000	494	157,557	117,807	*4,705	*12,896	3,123	*324	*8,209	*170	*5,086
$500,000 under $1,000,000	450	321,132	264,363	2,930	12,895	10,811	421	11,990	*29	*1,179
$1,000,000 under $2,500,000	413	584,419	496,069	5,184	35,237	9,768	335	12,505	78	2,737
$2,500,000 under $5,000,000	55	176,364	157,810	881	6,459	1,133	**51	**2,957	**13	**579
$5,000,000 under $10,000,000	*9	*58,445	*51,914	*349	*2,009	*1,244	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Other machinery, equipment, and supplies										
Total	**24,951**	**2,712,292**	**1,744,830**	**56,128**	**157,862**	**339,315**	**20,464**	**370,919**	**4,482**	**31,605**
No business receipts reported	*681	—	—	*186	*2	*– 2,071	—	—	*681	*2,071
Under $2,500	2,509	2,244	611	*190	*36	103	1,661	629	843	526
$2,500 under $5,000	1,530	5,746	*369	*2,191	*30	– 1,913	*761	*1,915	*769	*3,828
$5,000 under $10,000	2,621	18,502	*3,806	*2,289	*252	4,442	*2,175	*6,763	*446	*2,322
$10,000 under $25,000	3,668	57,891	21,916	*1,006	*47	10,769	3,107	15,264	*561	*4,494
$25,000 under $50,000	4,000	147,908	21,497	5,903	*3,985	79,546	3,586	83,876	*414	*4,330
$50,000 under $100,000	3,293	245,688	112,693	7,452	14,179	63,005	3,046	64,613	*247	*1,608
$100,000 under $250,000	3,317	501,272	269,750	10,053	30,721	78,257	2,980	82,890	*337	*4,633
$250,000 under $500,000	2,380	817,488	608,061	14,437	46,562	68,886	2,357	70,404	*23	*1,518
$500,000 under $1,000,000	700	446,533	340,307	5,237	34,706	10,247	**791	**44,565	**161	**6,275
$1,000,000 under $2,500,000	214	289,550	218,753	5,889	19,076	17,027	**	**	**	**
$2,500,000 under $5,000,000	*22	*62,480	*48,309	*804	*4,867	*2,908	**	**	**	**
$5,000,000 under $10,000,000	13	85,137	72,311	452	1,536	6,675	**	**	**	**
$10,000,000 or more	*3	*31,852	*26,445	*40	*1,864	*1,433	**	**	**	**
Wholesale trade: Groceries and related products										
Total	**35,235**	**7,482,198**	**6,085,943**	**85,643**	**341,102**	**388,068**	**29,382**	**412,649**	**5,853**	**24,581**
No business receipts reported	*128	—	—	*94	—	*– 272	—	—	*128	*272
Under $2,500	3,870	5,303	2,899	*1,094	*63	– 3,579	*1,479	*1,926	2,391	5,506
$2,500 under $5,000	*1,908	*6,662	*2,736	*831	—	*– 850	*1,113	*1,196	*795	*2,047
$5,000 under $10,000	1,738	13,177	*6,779	*1,831	*404	– 267	*915	*1,307	*823	*1,573
$10,000 under $25,000	3,775	65,628	*13,316	*3,561	*2,155	20,874	3,269	21,546	*506	*672
$25,000 under $50,000	3,991	142,631	72,488	4,110	*791	37,070	3,871	40,941	*120	*3,871
$50,000 under $100,000	4,404	306,440	150,340	6,676	*6,825	64,756	4,349	65,320	*55	*564
$100,000 under $250,000	7,174	1,115,708	869,545	18,614	100,401	99,805	6,574	101,913	*600	*2,108
$250,000 under $500,000	4,803	1,634,231	1,319,054	18,032	76,566	66,830	4,785	66,961	*18	*131
$500,000 under $1,000,000	2,156	1,452,855	1,252,982	13,684	46,162	51,556	1,880	53,498	*276	*1,942
$1,000,000 under $2,500,000	973	1,413,412	1,215,316	10,332	59,306	34,047	868	37,446	105	3,399
$2,500,000 under $5,000,000	254	823,526	740,998	4,194	28,381	11,834	**266	**18,758	**36	**2,496
$5,000,000 under $10,000,000	48	299,823	261,942	1,816	11,747	4,427	**	**	**	**
$10,000,000 or more	13	202,801	177,548	775	8,301	1,838	13	1,838	—	—
Wholesale trade: Farm-product raw materials										
Total	**11,932**	**5,998,199**	**5,476,394**	**40,886**	**49,060**	**36,714**	**5,957**	**103,823**	**5,974**	**67,109**
No business receipts reported	*750	—	—	*1,512	—	*– 2,433	—	—	*750	*2,433
Under $2,500	1,950	1,685	*1,672	*277	—	– 3,374	*382	*116	1,568	3,489
$2,500 under $5,000	*544	*2,085	*1,294	*219	—	*56	*198	*421	*346	*365
$5,000 under $10,000	1,477	8,883	*6,413	*633	*37	– 3,661	*601	*2,773	*876	*6,434
$10,000 under $25,000	1,359	21,490	*7,147	2,342	*717	3,199	897	6,213	*462	*3,014
$25,000 under $50,000	1,654	63,355	*25,173	1,299	*330	9,951	*1,105	*18,504	*549	*8,553
$50,000 under $100,000	399	30,396	*12,183	*2,375	*573	6,229	377	6,351	*22	*123
$100,000 under $250,000	1,529	287,421	218,123	3,625	1,601	1,345	602	11,331	927	9,985
$250,000 under $500,000	496	167,674	126,387	5,904	2,776	10,554	470	11,136	*26	*582
$500,000 under $1,000,000	460	324,343	287,737	2,844	4,389	1,843	353	7,543	107	5,700
$1,000,000 under $2,500,000	661	1,051,473	941,166	7,913	14,659	11,723	502	15,911	159	4,189
$2,500,000 under $5,000,000	349	1,270,475	1,178,721	5,170	9,194	653	246	12,755	102	12,103
$5,000,000 under $10,000,000	234	1,581,472	1,515,172	4,927	10,948	1,902	170	7,907	64	6,004
$10,000,000 or more	70	1,187,450	1,155,205	1,848	3,837	– 1,272	54	2,862	16	4,134

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Other wholesale trade										
Total	**222,568**	**21,303,897**	**15,248,369**	**282,685**	**799,231**	**2,085,400**	**163,701**	**2,388,246**	**58,811**	**302,846**
No business receipts reported	5,306	—	*2,363	3,661	*20	- 29,233	—	—	5,306	29,233
Under $2,500	36,266	37,824	10,111	4,433	*482	- 28,121	16,522	12,322	19,712	40,443
$2,500 under $5,000	19,639	66,325	15,114	2,553	525	- 2,588	11,940	17,556	7,699	20,144
$5,000 under $10,000	27,911	210,760	44,624	8,639	*722	55,817	21,175	74,277	6,736	18,460
$10,000 under $25,000	39,709	660,501	117,063	15,463	12,121	231,621	33,879	267,975	5,830	36,354
$25,000 under $50,000	37,461	1,318,516	361,333	32,684	13,113	486,614	32,698	506,463	4,748	19,848
$50,000 under $100,000	22,988	1,633,936	743,113	41,845	47,514	416,881	19,265	453,989	3,723	37,108
$100,000 under $250,000	15,150	2,292,312	1,351,443	43,786	144,548	399,553	12,815	424,691	2,335	25,138
$250,000 under $500,000	9,718	3,513,349	2,522,013	43,928	204,253	209,737	7,853	244,164	1,865	34,426
$500,000 under $1,000,000	4,865	3,370,475	2,752,691	32,382	172,013	167,118	4,391	187,389	474	20,271
$1,000,000 under $2,500,000	2,859	4,310,776	3,759,650	36,408	121,063	112,718	2,529	128,518	321	15,800
$2,500,000 under $5,000,000	498	1,618,996	1,417,827	10,908	56,129	36,667	455	39,332	*43	*2,665
$5,000,000 under $10,000,000	142	927,137	863,146	3,866	13,978	13,712	128	14,185	14	473
$10,000,000 or more	56	1,342,991	1,287,879	2,129	12,749	14,902	51	17,386	*5	*2,484
Retail Trade: Total										
Total	**2,066,267**	**153,814,591**	**114,831,509**	**2,322,072**	**10,537,410**	**5,687,993**	**1,121,838**	**9,076,116**	**940,668**	**3,388,123**
No business receipts reported	29,074	—	12,534	22,089	579	- 74,908	—	—	29,074	74,908
Under $2,500	591,176	509,851	300,799	61,785	5,227	- 420,230	173,641	65,438	414,249	485,669
$2,500 under $5,000	189,105	678,461	375,445	36,101	8,265	- 123,279	92,481	98,084	96,211	221,363
$5,000 under $10,000	199,006	1,424,822	798,749	59,261	30,480	- 75,398	105,392	204,784	93,585	280,181
$10,000 under $25,000	265,722	4,354,069	2,508,607	156,226	175,273	36,315	152,331	565,703	113,382	529,389
$25,000 under $50,000	195,432	7,111,607	4,412,375	206,935	400,571	275,110	122,989	755,550	72,419	480,440
$50,000 under $100,000	215,993	15,535,446	9,934,783	368,606	1,219,065	916,633	157,433	1,424,151	58,560	507,518
$100,000 under $250,000	214,158	33,817,197	23,562,555	575,544	2,764,105	2,019,005	173,569	2,424,503	40,589	405,498
$250,000 under $500,000	109,109	37,871,238	29,552,158	436,355	2,710,811	1,497,769	92,010	1,767,175	17,099	269,406
$500,000 under $1,000,000	44,115	29,860,455	24,201,738	253,040	1,987,189	1,089,581	40,041	1,163,480	4,074	73,899
$1,000,000 under $2,500,000	11,983	16,613,434	13,996,396	109,328	928,800	448,365	10,796	489,452	1,187	41,087
$2,500,000 under $5,000,000	1,138	3,769,026	3,150,083	25,755	221,588	66,820	935	79,923	203	13,103
$5,000,000 under $10,000,000	205	1,331,172	1,153,724	7,489	63,943	19,702	178	23,437	27	3,735
$10,000,000 or more	51	937,813	871,563	3,557	21,514	12,508	42	14,436	*9	*1,928
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Total										
Total	**63,032**	**6,246,826**	**4,258,577**	**119,614**	**538,232**	**354,745**	**39,843**	**523,809**	**23,187**	**169,064**
No business receipts reported	2,666	—	*985	1,165	*267	- 5,415	—	—	2,666	5,415
Under $2,500	7,110	6,548	3,430	1,268	*355	- 5,248	1,935	1,290	5,174	6,538
$2,500 under $5,000	4,052	15,836	7,328	1,297	*383	- 6,949	1,250	2,471	2,802	9,421
$5,000 under $10,000	3,792	27,863	14,481	932	*604	529	2,228	5,779	1,564	5,250
$10,000 under $25,000	11,889	189,367	91,446	7,163	1,967	31,835	8,075	44,552	3,813	12,717
$25,000 under $50,000	6,363	251,544	147,046	10,233	11,052	5,953	4,477	29,444	1,886	23,491
$50,000 under $100,000	10,315	791,513	559,119	15,664	43,295	27,791	7,728	72,467	2,587	44,677
$100,000 under $250,000	10,770	1,699,270	1,042,144	32,746	199,449	129,867	8,866	162,060	1,904	32,193
$250,000 under $500,000	3,723	1,232,562	857,210	21,036	107,991	92,405	3,377	104,167	346	11,762
$500,000 under $1,000,000	1,908	1,315,161	974,345	20,021	111,659	54,190	1,521	68,333	387	14,143
$1,000,000 under $2,500,000	408	573,826	452,391	6,227	47,579	25,306	**386	**33,246	**58	**3,459
$2,500,000 under $5,000,000	30	101,632	73,187	1,576	10,709	2,850	**	**	**	**
$5,000,000 under $10,000,000	**6	**41,704	**35,466	**285	**2,922	**1,631	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building materials dealers										
Total	**9,082**	**1,351,495**	**999,133**	**26,343**	**110,445**	**54,889**	**6,115**	**90,795**	**2,966**	**35,905**
No business receipts reported	*74	—	—	*129	—	*- 789	—	—	*74	*789
Under $2,500	*492	*394	*448	*84	*101	*- 883	*91	*110	*401	*993
$2,500 under $5,000	*673	*2,573	*1,086	*108	*23	*628	*572	*1,100	*101	*471
$5,000 under $10,000	310	2,156	*277	*240	—	135	*275	*387	*35	*252
$10,000 under $25,000	2,694	41,135	18,728	*664	*234	7,083	*1,996	*9,619	*697	*2,536
$25,000 under $50,000	*403	*18,176	*16,899	*11	—	*- 3,253	*64	*1,170	*339	*4,423
$50,000 under $100,000	1,158	95,628	*68,198	*2,203	*8,060	- 6,875	**2,066	**28,148	**992	**13,500
$100,000 under $250,000	1,900	283,971	212,385	5,175	*6,959	21,524	**	**	**	**
$250,000 under $500,000	462	155,175	112,217	3,425	17,089	7,675	362	10,542	*100	*2,868
$500,000 under $1,000,000	736	485,164	357,173	10,516	52,184	21,316	542	28,264	194	6,948
$1,000,000 under $2,500,000	175	243,673	191,891	3,477	24,368	9,114	**147	**11,453	**33	**3,125
$2,500,000 under $5,000,000	**5	**23,452	**19,831	**310	**1,428	**- 785	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores										
Total	**5,701**	**491,326**	**296,359**	**8,615**	**52,106**	**42,628**	**4,131**	**45,604**	**1,570**	**2,976**
No business receipts reported	*45	—	—	*1	—	*- 102	—	—	*45	*102
Under $2,500	*515	*365	*216	—	—	*- 456	*25	*11	*490	*467
$2,500 under $5,000	*441	*1,674	*1,327	*26	—	*- 367	—	—	*441	*367
$5,000 under $10,000	*44	*365	*378	*6	—	*- 197	—	—	*44	*197
$10,000 under $25,000	*1,252	*20,483	*13,452	*517	*1,001	*698	*714	*2,202	*538	*1,504
$25,000 under $50,000	*681	*28,894	*17,574	*664	—	*3,947	*681	*3,947	—	—
$50,000 under $100,000	*1,482	*106,745	*67,671	*2,711	*9,968	*10,911	*1,482	*10,911	—	—
$100,000 under $250,000	*740	*123,838	*65,991	*2,179	*19,524	*10,864	*740	*10,864	—	—
$250,000 under $500,000	*464	*172,763	*106,109	*2,220	*17,237	*11,723	*452	*12,062	*12	*339
$500,000 under $1,000,000	*25	*17,127	*11,528	*200	*2,090	*2,403	*25	*2,403	—	—
$1,000,000 under $2,500,000	*12	*19,071	*12,113	*92	*2,285	*3,204	*12	*3,204	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores										
Total	**20,001**	**2,239,281**	**1,580,375**	**32,894**	**189,817**	**129,743**	**13,167**	**198,076**	**6,834**	**68,333**
No business receipts reported	*203	—	*2	*16	—	*– 65	—	—	*203	*65
Under $2,500	*894	*625	*671	*71	—	*– 536	*50	*40	*844	*576
$2,500 under $5,000	*505	*1,395	*3,171	*11	*263	*– 3,050	*31	*24	*474	*3,073
$5,000 under $10,000	*1,669	*13,091	*11,335	*263	*254	*– 2,105	*653	*2,055	*1,016	*4,160
$10,000 under $25,000	2,702	48,581	23,718	*3,375	*288	7,780	*1,454	*9,337	*1,248	*1,556
$25,000 under $50,000	1,696	67,189	42,088	*807	*1,825	9,433	*1,624	*9,876	*72	*443
$50,000 under $100,000	5,896	448,334	326,234	6,912	22,438	12,421	4,359	41,819	*1,537	*29,398
$100,000 under $250,000	4,578	743,672	537,773	10,322	64,024	33,208	3,336	57,439	*1,242	*24,231
$250,000 under $500,000	1,294	448,237	294,156	5,400	53,651	54,456	1,194	55,111	*100	*656
$500,000 under $1,000,000	481	313,371	226,509	3,934	30,185	8,332	383	12,507	*98	*4,175
$1,000,000 under $2,500,000	70	102,122	83,322	861	7,439	5,708	70	5,708	—	—
$2,500,000 under $5,000,000	**13	**52,665	**31,397	**922	**9,450	**4,160	**13	**4,160	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Retail nurseries, garden supply stores, and mobile home dealers										
Total	**28,248**	**2,164,725**	**1,382,711**	**51,761**	**185,864**	**127,484**	**16,430**	**189,334**	**11,817**	**61,849**
No business receipts reported	2,344	—	*983	*1,020	*267	– 4,459	—	—	2,344	4,459
Under $2,500	5,209	5,164	2,095	1,113	*253	– 3,373	1,769	1,128	3,439	4,501
$2,500 under $5,000	2,433	10,194	*1,744	1,151	*97	– 4,161	*647	*1,348	*1,786	*5,509
$5,000 under $10,000	1,769	12,251	*2,491	*423	*349	2,696	*1,300	*3,336	*469	*641
$10,000 under $25,000	5,241	79,169	35,548	2,607	*444	16,274	3,911	23,394	*1,330	*7,121
$25,000 under $50,000	3,583	137,285	70,485	8,752	*9,227	– 4,174	2,108	14,451	*1,475	*18,625
$50,000 under $100,000	1,779	140,806	97,015	*3,838	*2,829	11,333	*1,719	*13,252	*60	*1,919
$100,000 under $250,000	3,552	547,789	225,995	15,069	108,942	64,271	2,892	72,094	*660	*7,822
$250,000 under $500,000	1,503	456,386	344,729	9,991	20,014	18,552	*1,369	*26,452	*134	*7,900
$500,000 under $1,000,000	666	499,500	379,136	5,371	27,200	22,139	571	25,158	*95	*3,020
$1,000,000 under $2,500,000	151	208,960	165,065	1,797	13,487	7,280	**144	**8,720	**25	**334
$2,500,000 under $5,000,000	*15	*42,717	*35,247	*413	*1,143	*799	**	**	**	**
$5,000,000 under $10,000,000	**3	**24,503	**22,178	**216	**1,611	**307	**3	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: General merchandise stores										
Total	**35,355**	**4,736,526**	**3,986,618**	**55,931**	**205,714**	**96,469**	**21,516**	**193,184**	**13,839**	**96,715**
No business receipts reported	*440	—	—	*292	—	*– 1,866	—	—	*440	*1,866
Under $2,500	*2,033	*1,526	*2,029	*59	—	*– 1,972	—	—	*2,033	*1,972
$2,500 under $5,000	*1,063	*3,944	*3,044	*30	*	*– 273	*547	*145	*516	*418
$5,000 under $10,000	*2,186	*16,976	*17,747	*359	*54	*– 7,359	*334	*280	*1,852	*7,639
$10,000 under $25,000	3,406	53,680	35,719	2,466	*5,989	– 2,460	2,386	5,359	1,020	7,819
$25,000 under $50,000	4,035	157,486	124,924	3,359	*1,199	6,499	3,249	17,128	*786	*10,629
$50,000 under $100,000	6,978	465,415	397,458	8,909	17,546	– 12,566	3,526	14,098	3,452	26,664
$100,000 under $250,000	9,746	1,535,629	1,311,049	12,782	56,225	33,810	6,756	68,730	2,990	34,920
$250,000 under $500,000	4,201	1,369,247	1,133,352	19,943	66,639	47,698	3,573	51,365	*628	*3,667
$500,000 under $1,000,000	985	664,637	548,201	5,551	36,515	23,050	900	23,918	*85	*868
$1,000,000 under $2,500,000	246	339,811	298,806	1,682	16,114	9,131	209	9,383	*37	*252
$2,500,000 under $5,000,000	*31	*91,298	*80,418	*330	*4,119	*2,370	*31	*2,370	—	—
$5,000,000 under $10,000,000	*5	*36,878	*33,871	*167	*1,315	*407	*5	*407	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Food stores: Total										
Total	**164,995**	**27,593,375**	**22,075,609**	**354,908**	**1,594,971**	**820,036**	**112,300**	**1,165,145**	**52,337**	**345,109**
No business receipts reported	1,251	—	—	*476	*98	– 2,524	—	—	1,251	2,524
Under $2,500	7,631	8,727	8,432	653	*138	– 8,645	3,157	986	4,116	9,631
$2,500 under $5,000	3,829	14,249	10,992	*580	*1,236	– 2,175	1,676	1,840	2,153	4,015
$5,000 under $10,000	6,034	47,026	30,066	3,413	*2,209	– 4,077	3,543	3,194	2,491	7,271
$10,000 under $25,000	24,703	423,068	290,979	24,010	21,546	– 13,602	14,070	38,989	10,633	52,590
$25,000 under $50,000	23,641	895,183	700,843	20,990	29,910	– 8,371	14,365	61,728	9,276	70,098
$50,000 under $100,000	31,134	2,279,286	1,699,665	41,583	93,018	76,844	20,143	146,486	10,991	69,642
$100,000 under $250,000	35,528	5,633,082	4,387,810	97,477	288,937	257,953	28,691	317,845	6,837	59,891
$250,000 under $500,000	19,185	6,764,122	5,468,862	75,007	393,640	239,803	16,011	279,727	3,174	39,924
$500,000 under $1,000,000	8,992	5,917,019	4,819,719	45,684	377,986	177,251	8,031	188,102	961	10,851
$1,000,000 under $2,500,000	2,592	3,758,843	3,115,890	31,745	249,452	82,738	2,237	94,354	355	11,616
$2,500,000 under $5,000,000	404	1,323,155	1,095,292	9,485	101,732	18,105	316	23,010	88	4,904
$5,000,000 under $10,000,000	61	384,878	323,048	2,824	25,423	5,663	**60	**8,885	**11	**2,150
$10,000,000 or more	10	144,736	124,013	981	9,646	1,072	**	**	**	**
Retail trade: Food stores: Grocery stores										
Total	**102,990**	**21,949,693**	**18,002,907**	**238,300**	**1,104,025**	**580,791**	**70,995**	**816,930**	**31,995**	**236,139**
No business receipts reported	*55	—	—	*2	—	*– 112	—	—	*55	*112
Under $2,500	*1,404	*1,707	*3,814	*110	*33	*– 3,392	*340	*90	*1,064	*3,483
$2,500 under $5,000	*1,651	*6,328	*4,886	*489	*1,139	*– 1,772	*603	*964	*1,048	*2,736
$5,000 under $10,000	3,297	25,314	20,384	*1,375	*482	– 3,073	*1,491	*1,011	*1,806	*4,084
$10,000 under $25,000	11,672	199,548	160,218	4,810	6,119	– 6,527	6,377	14,618	5,295	21,145
$25,000 under $50,000	15,467	603,316	503,593	11,068	17,900	– 23,147	8,614	32,559	6,853	55,706
$50,000 under $100,000	18,522	1,404,487	1,134,911	24,524	30,187	13,865	10,802	67,570	7,720	53,705
$100,000 under $250,000	24,468	3,953,719	3,254,157	63,552	103,807	154,343	19,639	195,743	4,829	41,400
$250,000 under $500,000	15,687	5,554,508	4,531,113	51,212	279,146	203,188	13,661	231,192	2,026	28,004
$500,000 under $1,000,000	7,999	5,238,191	4,275,991	41,075	320,673	154,738	7,113	163,790	886	9,052
$1,000,000 under $2,500,000	2,376	3,449,298	2,856,464	29,201	227,655	75,187	2,048	86,245	328	11,058
$2,500,000 under $5,000,000	333	1,081,640	896,570	7,756	86,151	12,571	256	17,332	77	4,761
$5,000,000 under $10,000,000	52	323,910	270,348	2,362	22,700	4,364	**51	**5,814	**8	**892
$10,000,000 or more	*7	*107,726	*90,458	*766	*8,032	*558	**	**	**	**

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Food stores: Other food stores										
Total	**62,005**	**5,643,682**	**4,072,703**	**116,608**	**490,946**	**239,245**	**41,305**	**348,215**	**20,342**	**108,970**
No business receipts reported	*1,196	—	—	*474	*98	*– 2,412	—	—	*1,196	*2,412
Under $2,500	6,227	7,020	4,618	542	*105	– 5,252	2,817	896	3,052	6,148
$2,500 under $5,000	2,178	7,921	6,106	*92	*98	– 403	*1,073	*876	*1,105	*1,279
$5,000 under $10,000	2,737	21,713	9,681	2,039	*1,728	– 1,003	2,052	2,183	*685	*3,187
$10,000 under $25,000	13,031	223,520	130,762	19,200	15,426	– 7,074	7,693	24,371	5,338	31,445
$25,000 under $50,000	8,174	291,867	197,250	9,922	12,011	14,777	5,751	29,169	2,423	14,392
$50,000 under $100,000	12,612	874,800	564,754	17,060	62,831	62,979	9,341	78,916	3,271	15,937
$100,000 under $250,000	11,060	1,679,363	1,133,653	33,925	185,130	103,610	9,052	122,101	2,008	18,491
$250,000 under $500,000	3,498	1,209,614	937,749	23,795	114,494	36,614	2,350	48,535	*1,148	*11,920
$500,000 under $1,000,000	993	678,829	543,729	4,610	57,313	22,513	918	24,312	*75	*1,799
$1,000,000 under $2,500,000	216	309,545	259,426	2,544	21,796	7,551	189	8,109	*27	*558
$2,500,000 under $5,000,000	*71	*241,514	*198,722	*1,730	*15,581	*5,534	*60	*5,677	*11	*143
$5,000,000 under $10,000,000	*9	*60,968	*52,700	*461	*2,723	*1,299	*6	*2,557	*3	*1,258
$10,000,000 or more	*3	*37,010	*33,554	*215	*1,614	*514	*3	*514	—	—
Retail trade: Automotive dealers and service stations: Total										
Total	**205,138**	**53,298,532**	**45,246,407**	**402,329**	**2,315,461**	**1,433,286**	**142,331**	**1,824,940**	**62,806**	**391,654**
No business receipts reported	2,777	—	*1,305	887	*4	– 8,049	—	—	2,777	8,049
Under $2,500	8,830	8,768	7,334	4,527	*342	– 14,194	2,219	677	6,611	14,871
$2,500 under $5,000	11,194	39,801	20,737	5,738	*118	– 8,811	5,306	8,647	5,888	17,459
$5,000 under $10,000	7,211	48,210	28,633	2,470	*813	1,681	2,996	9,556	4,214	7,876
$10,000 under $25,000	16,474	290,471	199,833	8,974	4,546	– 10,255	8,133	31,620	8,341	41,876
$25,000 under $50,000	17,199	620,052	443,065	12,945	16,813	16,551	8,737	56,005	8,462	39,454
$50,000 under $100,000	22,165	1,657,212	1,229,572	33,377	66,402	68,796	15,499	114,979	6,666	46,183
$100,000 under $250,000	45,199	7,589,332	6,202,987	84,656	325,606	282,874	35,458	355,893	9,741	73,018
$250,000 under $500,000	44,487	15,841,366	13,559,262	113,960	697,681	376,450	36,744	468,940	7,743	92,490
$500,000 under $1,000,000	22,190	15,468,589	13,266,361	81,156	743,523	481,421	20,528	508,468	1,662	27,046
$1,000,000 under $2,500,000	6,841	9,280,903	8,146,261	41,962	373,961	219,483	6,256	234,943	585	15,460
$2,500,000 under $5,000,000	469	1,583,135	1,354,382	7,709	60,168	17,155	372	22,818	97	5,663
$5,000,000 under $10,000,000	79	507,070	448,689	2,305	17,657	6,365	66	7,383	13	1,017
$10,000,000 or more	23	363,624	337,985	1,663	7,826	3,819	17	5,011	*6	*1,192
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—new car dealers (franchised)										
Total	**6,831**	**2,582,906**	**2,246,341**	**13,729**	**96,931**	**2,532**	**3,981**	**41,250**	**2,850**	**38,717**
No business receipts reported	*48	—	—	*9	—	*– 316	—	—	*48	*316
Under $2,500	*421	*443	*33	*36	—	*253	*388	*319	*33	*66
$2,500 under $5,000	*117	*485	*155	*73	—	*– 207	*99	*40	*18	*248
$5,000 under $10,000	*75	*702	*72	—	—	*348	*75	*348	—	—
$10,000 under $25,000	*90	*2,097	*1,718	*51	—	*217	*90	*217	—	—
$25,000 under $50,000	*1,344	*52,588	*42,900	*1,195	*1,310	*– 4,011	*255	*1,875	*1,089	*5,887
$50,000 under $100,000	*836	*50,208	*34,848	*1,892	*3,786	*– 1,976	*456	*1,602	*380	*3,579
$100,000 under $250,000	*1,290	*187,112	*148,820	*1,973	*632	*10,567	*1,204	*11,125	*86	*557
$250,000 under $500,000	1,454	520,905	458,098	*1,690	*15,035	– 6,264	*766	*6,218	*688	*12,482
$500,000 under $1,000,000	531	391,861	353,527	1,207	14,279	– 2,463	216	4,315	315	6,778
$1,000,000 under $2,500,000	482	772,946	678,527	2,793	31,473	4,560	347	9,256	135	4,696
$2,500,000 under $5,000,000	118	412,174	360,048	1,979	21,323	– 431	65	2,899	*53	*3,330
$5,000,000 under $10,000,000	21	141,808	125,635	381	6,469	1,490	**20	**3,035	**5	**780
$10,000,000 or more	*4	*49,576	*41,958	*450	*2,625	*766	**	**	**	**
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—used cars only										
Total	**42,297**	**5,145,579**	**4,265,502**	**45,534**	**165,967**	**119,713**	**22,259**	**224,208**	**20,037**	**104,495**
No business receipts reported	1,697	—	—	*713	—	– 5,403	—	—	1,697	5,403
Under $2,500	2,241	2,450	*1,946	*110	—	– 1,413	*754	*227	*1,487	*1,639
$2,500 under $5,000	4,955	16,978	10,412	*2,356	—	– 7,664	*2,219	*3,536	2,736	11,200
$5,000 under $10,000	3,444	24,173	15,512	*901	*258	1,701	*1,018	*4,608	2,425	2,907
$10,000 under $25,000	5,545	98,591	79,995	2,472	*1,604	– 20,756	1,712	4,015	3,833	24,772
$25,000 under $50,000	5,708	222,442	142,352	5,077	*1,362	3,057	3,453	22,422	2,255	19,365
$50,000 under $100,000	5,791	410,953	307,951	5,335	*12,670	17,666	3,273	28,797	2,518	11,131
$100,000 under $250,000	7,219	1,066,630	830,528	10,445	48,450	54,969	5,050	72,394	2,169	17,426
$250,000 under $500,000	3,690	1,197,054	1,005,844	9,183	34,371	43,328	3,309	45,143	*381	*1,816
$500,000 under $1,000,000	1,347	946,055	831,624	3,237	33,599	15,300	920	21,447	427	6,147
$1,000,000 under $2,500,000	590	831,306	737,490	4,670	26,475	17,103	486	18,727	104	1,624
$2,500,000 under $5,000,000	56	210,065	192,881	716	*4,943	1,466	**65	**2,891	**5	**1,066
$5,000,000 under $10,000,000	*8	*49,722	*44,017	*158	*1,239	*152	**	**	**	**
$10,000,000 or more	*6	*69,158	*64,948	*161	*998	*207	**	**	**	**
Retail trade: Automotive dealers and service stations: Gasoline service stations										
Total	**111,931**	**40,213,571**	**34,843,539**	**248,678**	**1,630,971**	**1,092,856**	**90,620**	**1,228,865**	**21,311**	**136,008**
No business receipts reported	*45	—	*8	*2	—	*– 20	—	—	*45	*20
Under $2,500	*1,767	*1,705	*1,069	*8	*257	– 1,881	*389	*20	*1,378	*1,901
$2,500 under $5,000	2,703	10,280	*3,030	*37	*27	4,519	*2,372	*4,682	*331	*163
$5,000 under $10,000	*841	*5,829	*2,360	*368	*72	*– 426	*88	*311	*753	*737
$10,000 under $25,000	5,180	92,267	54,986	4,476	2,716	12,029	3,173	19,151	2,007	7,122
$25,000 under $50,000	5,923	206,266	160,741	1,802	8,893	14,717	3,644	18,376	2,279	3,659
$50,000 under $100,000	8,882	690,585	534,419	11,846	28,127	23,208	6,555	40,457	2,327	17,249
$100,000 under $250,000	27,866	4,867,351	4,208,181	49,476	160,765	125,635	22,194	161,248	5,672	35,614
$250,000 under $500,000	33,825	12,359,389	10,753,370	76,850	490,080	288,381	28,493	336,168	5,332	47,787
$500,000 under $1,000,000	19,090	13,290,500	11,478,423	67,295	614,102	416,143	18,241	428,687	849	12,544
$1,000,000 under $2,500,000	5,483	7,299,347	6,425,653	30,583	290,357	189,735	5,187	196,614	296	6,879
$2,500,000 under $5,000,000	268	870,042	745,251	3,293	23,026	14,664	236	16,614	*32	*1,950
$5,000,000 under $10,000,000	46	291,023	258,687	1,635	8,648	4,497	40	4,637	*6	*140
$10,000,000 or more	12	228,987	217,361	1,008	3,899	1,656	*8	*1,900	*4	*244

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Automotive dealers and service stations: Other automotive dealers										
Total	**44,079**	**5,356,476**	**3,891,025**	**94,387**	**421,592**	**218,184**	**25,471**	**330,617**	**18,608**	**112,433**
No business receipts reported	987	—	*1,297	*164	*4	- 2,310	—	—	987	2,310
Under $2,500	4,401	4,170	4,285	4,373	*85	- 11,154	*688	*111	3,713	11,264
$2,500 under $5,000	3,419	12,057	7,140	3,271	*91	- 5,458	*616	*389	2,803	5,848
$5,000 under $10,000	2,851	17,505	10,689	1,201	*483	58	*1,815	*4,289	1,036	4,231
$10,000 under $25,000	5,659	97,516	63,134	1,974	*226	- 1,745	3,158	8,237	2,501	9,982
$25,000 under $50,000	4,224	138,755	97,072	4,871	5,249	2,788	1,385	13,332	2,839	10,544
$50,000 under $100,000	6,656	505,466	352,353	14,304	21,821	29,899	5,215	44,122	1,441	14,224
$100,000 under $250,000	8,824	1,468,239	1,015,457	22,763	115,758	91,704	7,010	111,126	1,814	19,422
$250,000 under $500,000	5,518	1,764,017	1,341,949	26,237	158,195	51,006	4,176	81,411	1,342	30,405
$500,000 under $1,000,000	1,222	840,173	602,786	9,417	81,543	52,441	1,151	54,019	*71	*1,578
$1,000,000 under $2,500,000	286	377,304	304,591	3,917	25,656	8,084	236	10,346	*50	*2,262
$2,500,000 under $5,000,000	*27	*90,853	*56,202	*1,723	*10,877	*1,456	**21	**3,235	**11	**362
$5,000,000 under $10,000,000	**5	**40,420	**34,069	**173	**1,606	**1,417	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Apparel and accessory stores										
Total	**66,917**	**5,114,523**	**3,318,272**	**84,019**	**462,733**	**256,790**	**38,857**	**452,462**	**28,011**	**195,672**
No business receipts reported	838	—	—	*419	—	- 2,011	—	—	838	2,011
Under $2,500	6,337	6,702	8,679	292	*141	- 10,979	2,108	481	4,229	11,460
$2,500 under $5,000	3,254	12,151	20,003	*95	*111	- 14,034	*453	*863	2,752	14,897
$5,000 under $10,000	5,178	39,565	27,405	1,293	*678	- 5,655	3,009	5,031	2,169	10,686
$10,000 under $25,000	10,508	181,058	84,947	7,992	17,626	- 15,828	4,358	22,341	6,150	38,169
$25,000 under $50,000	11,614	419,564	268,358	9,163	30,662	11,889	6,295	44,931	5,319	33,041
$50,000 under $100,000	13,139	933,763	588,997	25,721	75,173	20,941	8,507	79,823	4,632	58,882
$100,000 under $250,000	12,295	1,964,022	1,286,705	22,404	160,175	140,083	10,391	165,726	1,904	25,643
$250,000 under $500,000	2,824	901,646	593,609	10,433	100,747	98,149	2,809	98,372	*15	*224
$500,000 under $1,000,000	840	499,900	325,079	4,867	60,521	25,596	840	25,596	—	—
$1,000,000 under $2,500,000	84	121,813	90,320	722	13,534	7,154	**87	**9,297	**3	**658
$2,500,000 under $5,000,000	*3	*9,853	*6,694	*33	*886	*1,116	**	**	—	—
$5,000,000 under $10,000,000	**3	**24,487	**17,476	**583	**2,481	**369	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Furniture and home furnishings stores										
Total	**112,928**	**7,725,396**	**5,077,426**	**149,020**	**661,067**	**402,676**	**72,434**	**655,261**	**40,463**	**252,586**
No business receipts reported	1,782	—	*1,714	*12,090	*180	- 20,049	—	—	1,782	20,049
Under $2,500	18,420	23,027	13,679	3,708	*352	- 24,297	6,262	2,996	12,153	27,292
$2,500 under $5,000	12,148	44,781	19,720	4,430	*822	- 6,806	7,036	7,666	5,112	14,472
$5,000 under $10,000	13,200	96,099	61,085	5,345	1,858	- 18,477	6,779	15,294	6,395	33,770
$10,000 under $25,000	18,311	318,170	164,172	9,551	13,081	28,514	12,869	67,059	5,442	38,545
$25,000 under $50,000	12,728	445,841	225,362	16,162	40,884	53,788	9,103	68,906	3,625	15,118
$50,000 under $100,000	14,406	1,047,823	619,475	26,400	92,721	71,803	12,113	128,244	2,293	56,441
$100,000 under $250,000	14,685	2,294,356	1,494,601	38,244	210,240	162,264	11,893	181,331	2,792	19,067
$250,000 under $500,000	5,147	1,722,810	1,171,736	19,281	158,015	89,072	4,595	110,430	*552	*21,358
$500,000 under $1,000,000	1,672	1,101,911	823,618	9,030	85,729	42,080	1,390	47,403	*282	*5,322
$1,000,000 under $2,500,000	402	536,678	406,857	4,462	52,444	21,663	**389	**25,685	**35	**1,150
$2,500,000 under $5,000,000	*22	*59,859	*47,309	*219	*2,845	*2,872	**	**	**	**
$5,000,000 under $10,000,000	*5	*34,041	*28,098	*98	*1,896	*247	*5	*247	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Eating places										
Total	**161,739**	**13,365,366**	**6,944,690**	**422,913**	**2,509,848**	**600,900**	**103,921**	**1,010,151**	**57,415**	**409,252**
No business receipts reported	1,414	—	*()	*529	*7	- 5,387	—	—	1,414	5,387
Under $2,500	7,718	7,866	4,673	1,885	208	- 5,769	2,600	1,837	4,715	7,605
$2,500 under $5,000	5,943	20,898	9,860	1,502	1,096	- 10,114	2,293	2,183	3,650	12,296
$5,000 under $10,000	9,791	74,280	39,853	4,870	6,626	- 8,421	4,688	6,923	5,103	15,344
$10,000 under $25,000	27,373	454,275	261,124	16,600	42,778	- 5,154	15,621	39,968	11,752	45,122
$25,000 under $50,000	32,199	1,182,655	636,259	53,559	132,166	15,113	20,214	112,164	11,985	97,051
$50,000 under $100,000	39,307	2,808,971	1,441,655	83,748	469,556	176,154	29,559	257,234	9,748	81,080
$100,000 under $250,000	27,917	4,277,153	2,122,090	141,950	820,990	292,094	21,690	354,876	6,227	62,782
$250,000 under $500,000	8,125	2,811,235	1,458,889	78,546	659,260	80,996	5,717	145,466	2,408	64,469
$500,000 under $1,000,000	1,524	1,041,059	589,281	23,619	237,677	47,758	1,165	57,626	359	9,868
$1,000,000 under $2,500,000	394	545,314	295,279	12,712	109,089	18,036	**374	**31,874	**54	**8,247
$2,500,000 under $5,000,000	*30	*109,832	*73,007	*2,395	*23,093	*3,986	**	**	**	**
$5,000,000 under $10,000,000	*4	*31,829	*12,720	*998	*7,302	*1,607	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Drinking places										
Total	**66,611**	**4,486,901**	**2,560,523**	**122,642**	**507,781**	**197,985**	**39,425**	**345,186**	**27,186**	**147,201**
No business receipts reported	*152	—	—	*69	—	*- 594	—	—	*152	*594
Under $2,500	*695	*1,167	*1,284	—	*8	*- 2,401	**4,702	**9,176	**12,230	**38,308
$2,500 under $5,000	*2,115	*7,622	*4,269	*326	*13	*- 4,817	—	—	**	**
$5,000 under $10,000	3,400	26,083	17,114	*599	*719	- 9,577	—	—	**	**
$10,000 under $25,000	10,722	180,936	102,234	6,840	10,394	- 12,337	**	**	**	**
$25,000 under $50,000	17,564	657,392	376,085	18,605	41,986	24,746	11,852	57,985	5,712	33,239
$50,000 under $100,000	21,014	1,471,647	853,382	45,848	158,210	63,292	13,642	108,234	7,372	44,942
$100,000 under $250,000	8,883	1,249,331	613,090	33,191	187,713	88,661	7,554	115,138	1,329	26,477
$250,000 under $500,000	1,476	550,241	387,633	9,405	61,147	26,126	1,111	29,303	*365	*3,177
$500,000 under $1,000,000	*565	*304,145	*176,329	*7,063	*44,118	*23,553	*539	*24,015	*26	*462
$1,000,000 under $2,500,000	*25	*38,335	*29,104	*695	*3,472	*1,334	*25	*1,334	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Drug stores and proprietary stores										
Total	**14,460**	**2,825,457**	**1,921,422**	**29,254**	**289,827**	**282,121**	**12,800**	**298,434**	**1,660**	**16,313**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	*868	*662	*38	*63	—	*460	*808	*583	*60	*123
$2,500 under $5,000	*220	*814	—	*49	—	*312	*220	*312	—	—
$5,000 under $10,000	*45	*396	*142	*17	—	*192	*45	*192	—	—
$10,000 under $25,000	*1,851	*30,158	*14,200	*525	—	*8,665	*852	*11,904	*999	*3,239
$25,000 under $50,000	*480	*20,636	*12,661	*236	*261	*1,684	*480	*1,684	—	—
$50,000 under $100,000	*987	*65,437	*39,955	*795	*3,076	*13,757	*868	*14,565	*119	*807
$100,000 under $250,000	5,730	916,657	633,038	9,285	71,323	95,162	5,288	106,476	*442	*11,314
$250,000 under $500,000	3,453	1,231,085	831,147	12,453	151,085	111,916	**4,239	**162,720	**40	**830
$500,000 under $1,000,000	738	444,824	302,847	4,871	51,885	43,186	**	**	**	**
$1,000,000 under $2,500,000	88	114,788	87,194	960	12,196	6,787	**	**	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores										
Total	**25,065**	**5,038,021**	**4,042,837**	**54,169**	**240,100**	**220,356**	**16,586**	**257,521**	**6,479**	**37,165**
No business receipts reported	*54	—	—	—	—	*- 201	—	—	*54	*201
Under $2,500	*432	*220	*180	*622	*1	*- 1,195	**379	**234	*430	*1,196
$2,500 under $5,000	*377	*1,444	*1,010	—	—	*234	**	**	—	—
$5,000 under $10,000	*697	*5,279	—	*67	—	*3,229	*697	*3,229	—	—
$10,000 under $25,000	2,091	32,164	26,528	2,350	*1,938	- 3,460	*555	*1,807	*1,536	*5,267
$25,000 under $50,000	2,575	85,160	64,291	1,204	*1,394	4,729	*1,258	*6,423	*1,317	*1,694
$50,000 under $100,000	3,624	287,960	224,223	4,012	11,305	14,983	3,081	16,568	*543	*1,585
$100,000 under $250,000	7,116	1,206,544	948,698	14,311	50,762	57,902	5,646	70,988	1,470	13,087
$250,000 under $500,000	6,557	2,156,358	1,728,236	21,639	107,362	91,882	5,458	105,893	*1,099	*14,011
$500,000 under $1,000,000	1,335	856,432	692,361	8,195	51,484	39,368	**1,512	**52,377	**30	**125
$1,000,000 under $2,500,000	157	222,065	194,094	1,136	8,086	6,757	**	**	**	**
$2,500,000 under $5,000,000	*45	*142,554	*124,275	*580	*6,697	*5,482	**	**	—	—
$5,000,000 under $10,000,000	**5	**41,842	**38,942	**52	**1,069	**646	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Used merchandise stores										
Total	**82,122**	**2,095,060**	**1,342,736**	**51,766**	**69,913**	**75,393**	**39,593**	**199,528**	**42,476**	**124,135**
No business receipts reported	1,348	—	*7,270	*44	*3	- 8,955	—	—	1,348	8,955
Under $2,500	20,337	19,218	15,689	3,760	*189	- 24,224	3,493	578	16,799	24,802
$2,500 under $5,000	13,679	48,457	25,759	3,988	*212	- 15,969	6,419	4,232	7,260	20,201
$5,000 under $10,000	14,706	101,114	49,661	4,494	*731	- 4,551	7,139	15,658	7,567	20,209
$10,000 under $25,000	15,657	251,596	137,145	9,701	3,332	7,776	10,134	31,006	5,515	23,229
$25,000 under $50,000	6,605	215,520	121,774	4,816	1,699	26,214	5,011	32,537	1,594	6,323
$50,000 under $100,000	3,970	262,432	165,955	4,653	2,487	15,992	3,025	25,340	945	9,348
$100,000 under $250,000	4,534	604,511	407,418	11,415	21,493	27,323	3,186	37,779	1,348	10,456
$250,000 under $500,000	982	315,425	182,153	7,792	31,477	30,993	887	31,362	*95	*370
$500,000 under $1,000,000	246	171,926	143,450	743	*4,323	14,131	241	14,373	*5	*242
$1,000,000 under $2,500,000	48	70,491	55,558	349	*2,976	6,426	48	6,426	—	—
$2,500,000 under $5,000,000	*10	*34,369	*30,904	*11	*991	*237	*10	*237	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Sporting goods and bicycle stores										
Total	**42,543**	**2,161,482**	**1,426,561**	**40,083**	**158,960**	**163,950**	**22,556**	**212,338**	**19,974**	**48,388**
No business receipts reported	*95	—	—	*25	—	*- 83	—	—	*95	*83
Under $2,500	12,270	12,536	9,982	1,783	*1	- 5,663	3,000	522	9,270	6,184
$2,500 1nder $5,000	3,734	13,506	10,121	212	*248	- 38	*1,608	*1,953	2,113	1,991
$5,000 under $10,000	4,022	31,112	18,506	645	*666	2,199	*2,058	*6,308	1,964	4,109
$10,000 under $25,000	6,375	99,117	62,644	5,731	*1,652	- 2,335	4,020	8,414	2,355	10,749
$25,000 under $50,000	4,730	175,370	122,365	3,615	*6,524	9,768	2,944	17,032	1,786	7,264
$50,000 under $100,000	4,370	275,886	193,488	8,721	17,915	5,869	2,572	20,186	1,798	14,317
$100,000 under $250,000	4,947	752,421	426,068	11,682	75,186	83,726	4,465	85,040	*482	*1,314
$250,000 under $500,000	1,608	521,441	362,327	5,090	35,254	58,360	1,596	58,965	*12	*604
$500,000 under $1,000,000	375	244,046	192,111	2,332	18,225	10,060	276	11,831	*99	*1,772
$1,000,000 under $2,500,000	*14	*19,313	*15,181	*201	*2,091	*1,868	*14	*1,868	—	—
$2,500,000 under $5,000,000	**3	**16,735	**13,768	**44	**1,198	**218	**3	**218	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Gift, novelty, and souvenir shops										
Total	**32,456**	**994,998**	**592,706**	**26,869**	**103,153**	**26,570**	**17,175**	**100,406**	**15,281**	**73,836**
No business receipts reported	*799	—	—	*78	—	*- 946	—	—	*799	*946
Under $2,500	6,659	6,752	5,147	1,005	*65	- 9,518	2,102	859	4,557	10,378
$2,500 under $5,000	5,333	17,393	13,842	680	*33	- 8,324	*1,848	*2,154	3,485	10,478
$5,000 under $10,000	4,521	33,946	13,501	3,154	*932	2,842	*2,795	*6,970	1,726	4,129
$10,000 under $25,000	5,469	86,954	60,293	4,403	1,972	- 10,641	2,485	8,738	2,984	19,378
$25,000 under $50,000	4,854	172,934	100,067	5,006	12,779	2,356	4,020	21,431	834	19,075
$50,000 under $100,000	1,459	99,313	53,819	2,386	5,849	12,882	*1,178	*16,936	281	4,054
$100,000 under $250,000	3,166	469,348	270,720	8,895	71,297	33,753	2,561	38,437	*605	*4,683
$250,000 under $500,000	*163	*54,314	*31,544	*916	*8,094	*3,643	**186	**4,882	**10	**715
$500,000 under $1,000,000	*3	*1,541	*986	*15	*44	*225	**	**	—	—
$1,000,000 under $2,500,000	*30	*52,503	*42,786	*332	*2,089	*300	**	**	**	**
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Direct selling organizations										
Total	**698,659**	**4,835,907**	**3,026,744**	**110,762**	**79,496**	**- 46,379**	**284,422**	**579,388**	**411,583**	**625,766**
No business receipts reported	10,112	—	1,171	1,176	*5	- 7,585	—	—	10,112	7,585
Under $2,500	402,812	332,350	183,864	20,774	2,377	- 238,216	122,820	44,867	277,649	283,083
$2,500 under $5,000	97,447	349,297	190,655	12,429	1,927	- 46,516	48,086	45,432	49,052	91,947
$5,000 under $10,000	85,762	595,660	330,680	13,360	9,281	5,071	48,094	81,498	37,666	76,427
$10,000 under $25,000	67,821	1,041,016	569,105	22,225	23,996	26,820	39,600	149,514	28,221	122,694
$25,000 under $50,000	18,815	654,275	422,021	8,719	*3,230	61,440	12,108	87,975	6,707	26,534
$50,000 under $100,000	10,667	783,203	505,716	21,349	*8,492	86,425	9,112	99,476	1,555	13,051
$100,000 under $250,000	4,361	621,324	474,014	6,522	*13,180	45,771	3,814	48,933	*547	*3,162
$250,000 under $500,000	*509	*139,658	*98,199	*1,087	*6,081	*8,066	*486	*8,094	*23	*28
$500,000 under $1,000,000	299	194,101	*153,602	*1,775	*7,583	9,108	**302	**13,600	**51	**1,255
$1,000,000 under $2,500,000	*26	*34,200	*18,516	*540	*352	*1,883	**	**	—	—
$2,500,000 under $5,000,000	*28	*90,824	*79,198	*808	*2,993	*1,353	**	**	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other retail trade										
Total	**294,247**	**13,296,222**	**9,010,382**	**297,791**	**800,152**	**803,097**	**156,079**	**1,258,362**	**137,971**	**455,265**
No business receipts reported	5,346	—	*89	4,838	*15	- 11,242	—	—	5,346	11,242
Under $2,500	89,024	73,781	36,359	21,386	1,051	- 68,369	23,133	9,763	65,760	78,132
$2,500 under $5,000	24,717	88,268	38,105	4,747	2,066	1,002	15,362	19,950	9,313	18,949
$5,000 under $10,000	38,461	281,212	149,878	18,243	5,309	- 33,025	20,987	44,870	17,474	77,895
$10,000 under $25,000	43,072	722,039	408,238	27,694	24,456	8,776	24,473	95,257	18,599	86,481
$25,000 under $50,000	32,030	1,157,997	647,052	38,321	70,011	42,751	18,876	140,177	13,130	97,427
$50,000 under $100,000	32,458	2,305,586	1,362,302	45,438	154,019	273,670	26,880	309,515	5,578	35,845
$100,000 under $250,000	19,281	3,004,219	1,942,124	49,983	211,529	287,761	17,310	315,251	1,971	27,490
$250,000 under $500,000	6,669	2,259,727	1,687,998	39,766	126,339	142,210	6,069	158,703	600	16,493
$500,000 under $1,000,000	2,443	1,635,165	1,193,450	38,118	155,917	98,604	2,314	100,846	129	2,242
$1,000,000 under $2,500,000	628	904,551	748,160	5,603	35,365	39,499	572	41,839	56	2,340
$2,500,000 under $5,000,000	65	217,616	181,526	2,592	7,122	11,245	53	11,301	*12	*56
$5,000,000 under $10,000,000	39	263,095	246,118	697	4,726	3,599	**50	**10,889	**3	**673
$10,000,000 or more	14	382,967	368,984	365	2,228	6,617	**	**	**	**
Wholesale and retail trade not allocable										
Total	**131,063**	**5,815,323**	**3,678,515**	**115,423**	**385,687**	**560,180**	**80,488**	**744,905**	**50,212**	**184,725**
No business receipts reported	3,738	—	*1,832	1,633	*298	- 10,219	—	—	3,738	10,219
Under $2,500	40,395	37,122	13,246	9,983	*119	- 38,366	15,471	8,474	24,894	46,840
$2,500 under $5,000	10,497	39,897	17,847	2,338	*144	- 3,800	6,852	8,109	3,645	11,910
$5,000 under $10,000	15,871	116,827	45,803	4,696	*3,930	4,835	10,187	19,175	5,352	14,340
$10,000 under $25,000	24,772	383,093	108,105	16,604	4,869	81,664	19,015	102,725	5,756	21,061
$25,000 under $50,000	12,697	444,712	159,774	10,939	10,534	120,093	9,795	143,011	2,902	22,918
$50,000 under $100,000	10,667	759,739	361,126	18,077	63,657	110,947	7,850	149,054	2,817	38,107
$100,000 under $250,000	8,365	1,296,016	822,190	25,135	107,618	136,717	7,350	152,703	1,015	15,987
$250,000 under $500,000	2,462	835,965	605,990	11,426	85,253	70,346	2,420	71,327	*42	*981
$500,000 under $1,000,000	1,133	721,610	502,328	9,941	66,482	51,009	1,110	52,136	*23	*1,127
$1,000,000 under $2,500,000	360	516,822	419,557	2,931	33,154	22,200	339	23,088	*21	*888
$2,500,000 under $5,000,000	74	224,137	200,388	885	3,092	7,368	**99	**15,104	**7	**349
$5,000,000 under $10,000,000	22	144,016	131,589	602	5,575	4,373	**	**	**	**
$10,000,000 or more	10	295,366	288,742	*232	961	3,014	**	**	**	**
Finance, Insurance, and Real Estate										
Total	**1,048,966**	**21,530,768**	**3,748,504**	**879,805**	**1,051,395**	**6,614,631**	**732,154**	**7,983,869**	**316,019**	**1,369,237**
No business receipts reported	61,180	—	4,358	8,893	92,797	- 164,831	—	—	61,180	164,831
Under $2,500	279,080	308,487	2,565	64,345	10,764	- 196,154	131,651	94,319	146,644	290,473
$2,500 under $5,000	143,795	524,827	6,032	56,532	8,641	22,401	96,212	157,641	47,583	135,240
$5,000 under $10,000	154,120	1,104,391	9,805	90,349	11,098	329,123	130,290	461,585	23,828	132,462
$10,000 under $25,000	218,584	3,529,247	46,597	152,988	44,265	1,675,241	196,586	1,823,389	21,995	148,148
$25,000 under $50,000	111,694	3,892,618	72,425	142,601	142,340	2,036,666	105,753	2,134,632	5,941	97,966
$50,000 under $100,000	50,329	3,490,806	304,839	95,844	179,355	1,590,570	46,224	1,658,886	4,105	68,316
$100,000 under $250,000	23,886	3,414,418	486,788	94,877	262,017	1,029,644	21,174	1,155,193	2,711	125,549
$250,000 under $500,000	4,035	1,392,694	507,180	50,880	96,922	165,909	2,766	223,877	1,268	57,968
$500,000 under $1,000,000	1,503	965,297	346,483	57,831	73,986	60,476	960	118,031	543	57,555
$1,000,000 under $2,500,000	564	861,983	312,975	29,784	81,374	76,809	442	105,131	121	28,322
$2,500,000 under $5,000,000	122	406,758	242,642	10,413	14,794	- 2,686	64	33,645	58	36,331
$5,000,000 under $10,000,000	40	276,506	178,794	9,964	17,296	- 6,484	18	6,827	22	13,311
$10,000,000 or more	34	1,362,736	1,227,023	14,504	15,745	- 2,053	14	10,713	20	12,766
Finance: Total										
Total	**37,820**	**2,861,286**	**1,798,705**	**27,235**	**37,038**	**367,394**	**28,506**	**550,498**	**8,978**	**183,105**
No business receipts reported	3,044	—	*4,244	970	1,491	- 44,763	—	—	3,044	44,763
Under $2,500	6,427	7,735	—	1,746	*2,429	- 13,246	3,220	1,861	2,872	15,107
$2,500 under $5,000	4,596	17,237	*3,813	378	*511	- 2,132	3,624	5,797	972	7,928
$5,000 under $10,000	4,743	35,871	*1,737	1,585	*662	5,572	4,044	16,221	699	10,649
$10,000 under $25,000	7,373	123,067	*1,339	4,388	717	55,918	6,977	71,014	396	15,096
$25,000 under $50,000	4,670	168,647	*7,393	5,311	8,692	73,266	4,394	92,445	276	19,179
$50,000 under $100,000	4,004	269,336	24,632	4,770	7,554	141,237	3,892	152,081	112	10,843
$100,000 under $250,000	1,728	263,633	16,699	1,990	3,607	100,924	1,651	114,424	76	13,501
$250,000 under $500,000	821	274,480	187,217	1,467	3,575	32,040	405	41,273	416	9,234
$500,000 under $1,000,000	259	169,261	89,405	3,645	2,312	20,132	223	28,623	36	8,491
$1,000,000 under $2,500,000	77	120,018	84,032	317	*547	11,380	50	14,833	*27	*3,453
$2,500,000 under $5,000,000	33	118,771	*99,820	*85	*1,000	- 11,979	*5	*5,101	*28	*17,080
$5,000,000 under $10,000,000	19	126,864	124,942	83	*48	- 379	11	755	*8	*1,134
$10,000,000 or more	26	1,166,365	1,153,433	*499	*3,891	- 576	10	6,070	16	6,646

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance and Real Estate—Continued										
Finance: Security, commodity brokers, and services										
Total	**33,113**	**2,663,265**	**1,769,781**	**22,936**	**24,250**	**329,771**	**25,793**	**486,471**	**7,320**	**156,700**
No business receipts reported	2,991	—	*4,225	900	1,450	- 44,102	—	—	2,991	44,102
Under $2,500	4,799	5,710	—	1,637	*2,429	- 12,933	2,579	1,255	2,220	14,188
$2,500 under $5,000	4,140	15,687	*237	373	*508	764	3,588	5,722	552	4,957
$5,000 under $10,000	3,933	28,886	*652	1,062	*647	4,567	3,467	13,454	466	8,887
$10,000 under $25,000	7,009	117,404	*1,339	4,084	675	58,631	6,739	69,282	270	10,652
$25,000 under $50,000	4,035	143,316	*7,012	5,162	2,826	65,832	3,863	82,769	172	16,937
$50,000 under $100,000	3,608	243,594	24,632	4,256	6,376	131,143	3,517	139,688	91	8,545
$100,000 under $250,000	1,481	222,879	16,664	1,899	1,879	84,138	1,417	93,877	64	9,739
$250,000 under $500,000	763	257,717	185,135	1,369	1,646	26,486	350	34,084	413	7,598
$500,000 under $1,000,000	218	136,968	88,314	1,349	568	21,941	211	25,610	*7	*3,670
$1,000,000 under $2,500,000	63	103,931	82,156	201	*389	7,971	38	10,897	*25	*2,926
$2,500,000 under $5,000,000	30	110,254	*97,257	*61	*918	- 13,735	*4	*3,049	*26	*16,784
$5,000,000 under $10,000,000	18	121,515	119,589	83	*48	- 314	11	755	*7	*1,070
$10,000,000 or more	25	1,155,401	1,142,569	*498	*3,891	- 617	*9	*6,029	16	6,646
Other finance										
Total	**4,707**	**198,021**	**28,924**	**4,299**	**12,788**	**37,623**	**2,713**	**64,027**	**1,658**	**26,404**
No business receipts reported	*53	—	*19	*70	*40	*- 661	—	—	*53	*661
Under $2,500	1,628	2,025	—	*108	—	- 313	641	607	*652	*919
$2,500 under $5,000	*456	*1,550	*3,576	*5	*3	*- 2,896	*36	*75	*420	*2,971
$5,000 under $10,000	810	6,985	*1,085	*523	*15	1,005	577	2,767	*233	*1,762
$10,000 under $25,000	364	5,663	—	*304	*42	- 2,713	*238	*1,732	*126	*4,445
$25,000 under $50,000	635	25,331	*381	*150	*5,866	7,434	531	9,676	*104	*2,242
$50,000 under $100,000	396	25,742	—	514	*1,178	10,094	375	12,393	*21	*2,298
$100,000 under $250,000	247	40,754	*34	91	*1,729	16,786	234	20,548	*12	*3,762
$250,000 under $500,000	58	16,763	*2,082	*98	*1,929	5,553	55	7,189	*3	*1,636
$500,000 under $1,000,000	*41	*32,292	*1,091	*2,296	*1,744	*- 1,809	*12	*3,013	*29	*4,822
$1,000,000 under $2,500,000	*14	*16,087	*1,875	*115	*158	*3,409	**14	**6,028	**5	**887
$2,500,000 under $5,000,000	**5	**24,830	**18,781	**25	*82	**1,733	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	—	—	**	—	—	**	**
$10,000,000 or more	**	**	**	**	—	**	**	**	—	—
Insurance agents, brokers, and service										
Total	**238,817**	**6,507,098**	**549,773**	**161,505**	**560,876**	**2,660,443**	**186,804**	**2,874,312**	**52,007**	**213,869**
No business receipts reported	2,862	—	*24	*1,512	*276	- 10,982	—	—	2,862	10,982
Under $2,500	57,197	64,056	*60	9,304	4,028	- 36,983	31,126	23,161	26,066	60,144
$2,500 under $5,000	22,584	82,123	*4	4,170	*4,712	- 396	14,977	28,532	7,607	28,928
$5,000 under $10,000	29,561	214,634	*471	9,004	6,187	58,717	24,736	90,728	4,825	32,011
$10,000 under $25,000	53,463	894,446	9,582	27,497	33,199	344,512	44,018	401,163	9,444	56,650
$25,000 under $50,000	39,165	1,383,749	*2,044	32,651	74,078	774,926	38,812	779,653	353	4,727
$50,000 under $100,000	23,044	1,586,416	48,415	38,129	138,507	838,353	22,449	846,148	*595	*7,795
$100,000 under $250,000	9,262	1,298,939	93,616	29,159	172,704	562,700	9,229	566,483	*33	*3,784
$250,000 under $500,000	930	298,178	126,368	4,826	38,129	62,674	832	65,765	*98	*3,091
$500,000 under $1,000,000	613	383,131	173,339	2,973	44,478	41,940	503	44,565	*110	*2,624
$1,000,000 under $2,500,000	126	226,430	61,751	1,876	36,231	13,871	**122	**28,115	**14	**3,133
$2,500,000 under $5,000,000	**10	**74,995	**34,101	**404	**8,345	**11,111	**	**	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	—	**	**
$10,000,000 or more	**	**	**	**	**	**	—	—	**	**
Real estate: Total										
Total	**772,329**	**12,162,384**	**1,400,027**	**691,064**	**453,481**	**3,586,795**	**516,844**	**4,559,059**	**255,034**	**972,264**
No business receipts reported	55,274	—	*90	6,411	91,031	- 109,085	—	—	55,274	109,085
Under $2,500	215,456	236,696	2,505	53,296	4,307	- 145,925	97,305	69,297	117,706	215,222
$2,500 under $5,000	116,615	425,467	2,214	51,985	3,418	24,928	77,611	123,313	39,004	98,384
$5,000 under $10,000	119,816	853,886	7,597	79,760	4,248	264,834	101,510	354,636	18,304	89,802
$10,000 under $25,000	157,748	2,511,734	35,676	121,103	10,348	1,274,811	145,591	1,351,213	12,155	76,402
$25,000 under $50,000	67,859	2,340,222	62,988	104,639	59,570	1,188,473	62,547	1,262,534	5,312	74,060
$50,000 under $100,000	23,281	1,635,054	231,792	52,945	33,294	610,980	19,883	660,657	3,398	49,678
$100,000 under $250,000	12,896	1,851,846	376,473	63,728	85,705	366,021	10,294	474,285	2,602	108,264
$250,000 under $500,000	2,284	820,036	193,595	44,587	55,217	71,196	1,529	116,839	754	45,643
$500,000 under $1,000,000	631	412,905	83,740	51,213	27,196	- 1,596	234	44,844	397	46,440
$1,000,000 under $2,500,000	361	515,534	167,193	27,591	44,596	51,558	278	74,047	82	22,489
$2,500,000 under $5,000,000	81	262,448	140,574	10,202	10,911	- 2,570	51	16,680	30	19,251
$5,000,000 under $10,000,000	20	142,299	49,404	9,823	14,882	- 5,808	*7	*6,072	13	11,879
$10,000,000 or more	*7	*154,257	*46,185	*13,783	*8,756	*- 1,021	*4	*4,643	*3	*5,664
Real estate: Operators and lessors of buildings										
Total	**27,734**	**1,074,088**	**47,614**	**178,020**	**72,824**	**- 4,281**	**10,969**	**172,607**	**16,763**	**176,888**
No business receipts reported	1,005	—	*16	*507	*3	- 3,751	—	—	1,005	3,751
Under $2,500	7,210	11,818	*1,636	8,879	*586	- 20,811	1,565	1,183	5,645	21,994
$2,500 under $5,000	3,094	11,201	—	2,772	*54	- 2,174	1,066	1,826	2,028	4,000
$5,000 under $10,000	4,287	32,819	*107	12,845	*2	- 23,666	1,363	3,892	2,923	27,558
$10,000 under $25,000	4,019	63,470	*114	10,338	1,561	5,489	2,043	18,685	1,975	13,195
$25,000 under $50,000	4,388	164,534	*2,961	35,056	2,568	13,890	2,537	31,527	1,851	17,637
$50,000 under $100,000	1,865	143,811	*5,743	15,922	4,514	31,693	1,364	41,667	501	9,974
$100,000 under $250,000	1,295	178,354	*9,706	22,422	24,507	- 120	736	22,144	559	22,265
$250,000 under $500,000	320	111,555	9,182	17,783	7,864	- 1,722	181	15,716	139	17,438
$500,000 under $1,000,000	142	95,168	5,613	19,685	5,796	- 8,692	50	9,813	92	18,505
$1,000,000 under $2,500,000	85	109,123	*2,060	11,784	10,709	9,374	53	16,917	32	7,544
$2,500,000 under $5,000,000	16	54,267	*10,445	6,237	7,785	- 5,665	*7	*3,996	*9	*9,661
$5,000,000 under $10,000,000	*5	*31,760	*30	*3,581	*1,685	*1,317	**4	**5,240	**4	**3,367
$10,000,000 or more	*3	*66,207	—	*10,207	*5,190	*558	**	**	**	**

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance, and Real Estate—Continued										
Real estate: Lessors, other than buildings										
Total	**56,057**	**344,091**	**27,338**	**73,689**	**12,451**	**- 27,545**	**29,699**	**75,532**	**26,358**	**103,077**
No business receipts reported	389	—	*38	*35	—	- 1,953	—	—	389	1,953
Under $2,500	31,520	25,987	*88	18,708	508	- 35,848	12,721	8,459	18,799	44,307
$2,500 under $5,000	8,703	29,784	*18	14,922	862	- 12,252	5,186	9,539	3,517	21,791
$5,000 under $10,000	10,721	66,967	*3	7,064	2,060	10,347	8,260	21,627	2,461	11,280
$10,000 under $25,000	2,797	39,560	*31	4,837	199	132	2,191	6,554	606	6,423
$25,000 under $50,000	1,507	48,015	*4,702	6,675	*1,303	5,527	1,091	10,938	416	5,411
$50,000 under $100,000	177	10,703	*252	597	*278	3,644	*158	*4,811	19	1,168
$100,000 under $250,000	74	10,772	—	*1,880	*1,038	- 2,626	*26	*449	*48	*3,076
$250,000 under $500,000	38	15,246	*16	*3,743	*123	5,918	*33	*8,257	*5	*2,339
$500,000 under $1,000,000	*122	*72,897	*17,031	*12,282	*3,543	*- 38	*30	*3,682	*92	*3,720
$1,000,000 under $2,500,000	**9	**24,159	**5,158	**2,945	**2,537	**- 396	**3	**1,213	**6	**1,609
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers, and managers										
Total	**662,499**	**9,813,793**	**1,018,987**	**413,741**	**238,836**	**3,440,985**	**457,866**	**4,039,492**	**204,185**	**598,507**
No business receipts reported	51,386	—	*1	4,852	539	- 82,365	—	—	51,386	82,365
Under $2,500	173,824	196,319	*471	25,331	1,848	- 83,760	82,252	59,276	91,127	143,036
$2,500 under $5,000	101,436	373,241	2,176	33,074	2,502	44,748	69,219	108,663	32,217	63,915
$5,000 under $10,000	102,267	735,690	1,700	57,454	1,354	275,557	89,610	319,610	12,656	44,053
$10,000 under $25,000	143,611	2,277,311	25,380	102,646	5,417	1,208,105	135,038	1,260,453	8,573	52,349
$25,000 under $50,000	57,417	1,966,052	42,457	59,042	46,984	1,110,573	54,604	1,157,151	2,813	46,578
$50,000 under $100,000	19,655	1,365,390	202,576	34,718	22,201	531,112	16,878	565,380	2,777	34,268
$100,000 under $250,000	10,662	1,497,792	308,164	36,002	52,344	334,489	8,791	406,386	1,871	71,897
$250,000 under $500,000	1,684	604,020	131,068	21,330	45,722	57,010	1,128	77,284	555	20,274
$500,000 under $1,000,000	279	184,241	30,087	15,924	12,831	6,228	121	24,505	158	18,277
$1,000,000 under $2,500,000	214	313,356	107,441	13,085	31,715	39,209	181	47,218	32	8,009
$2,500,000 under $5,000,000	51	159,565	*101,351	2,541	*1,227	3,819	40	9,233	*11	*5,414
$5,000,000 under $10,000,000	10	71,279	*25,242	*4,167	*10,613	- 6,664	**4	**4,334	**9	**8,073
$10,000,000 or more	*3	*69,536	*40,873	*3,576	*3,539	*2,925	**	**	**	**
Real estate: Subdividers and developers, except cemeteries										
Total	**8,199**	**530,435**	**293,295**	**15,818**	**107,958**	**4,963**	**4,347**	**89,278**	**3,851**	**84,315**
No business receipts reported	1,840	—	*35	1,017	*90,489	- 20,434	—	—	1,840	20,434
Under $2,500	368	482	—	*226	*540	- 2,652	*139	*40	229	2,692
$2,500 under $5,000	478	1,754	*20	*205	*1	- 7,176	*60	*79	*418	*7,255
$5,000 under $10,000	720	6,012	5,787	*2,174	*798	- 5,440	503	1,217	*217	*6,657
$10,000 under $25,000	1,616	25,790	8,721	*1,072	*868	3,155	999	6,061	616	2,906
$25,000 under $50,000	1,581	51,318	12,429	967	*1,369	13,379	1,405	17,068	176	3,689
$50,000 under $100,000	739	55,350	23,220	359	*823	13,197	640	17,407	99	4,209
$100,000 under $250,000	497	92,747	58,598	2,045	3,098	6,834	373	17,862	124	11,027
$250,000 under $500,000	207	77,998	51,631	1,715	1,365	4,784	152	10,376	55	5,592
$500,000 under $1,000,000	88	60,599	31,008	3,322	*5,026	906	33	6,844	*55	*5,938
$1,000,000 under $2,500,000	49	74,500	52,485	1,556	*1,742	2,381	38	7,889	11	5,508
$2,500,000 under $5,000,000	*12	*41,699	*25,071	*1,138	*1,648	*- 191	**5	**4,435	**11	**8,407
$5,000,000 under $10,000,000	**4	**42,185	**24,291	*23	**190	**- 3,780	**	**	**	**
$10,000,000 or more	**	**	**	—	**	**	—	—	**	**
Other real estate										
Total	**17,840**	**399,978**	**12,792**	**9,797**	**21,413**	**172,673**	**13,963**	**182,150**	**3,877**	**9,477**
No business receipts reported	*654	—	—	—	—	*- 582	—	—	*654	*582
Under $2,500	2,534	2,089	*310	*151	*826	- 2,854	*628	*338	1,906	3,192
$2,500 under $5,000	2,904	9,487	—	*1,011	—	1,782	2,080	3,205	*824	*1,423
$5,000 under $10,000	1,821	12,398	—	*222	*34	8,035	1,774	8,289	*47	*255
$10,000 under $25,000	5,705	105,603	*1,430	2,211	*2,303	57,931	5,320	59,460	385	1,529
$25,000 under $50,000	2,966	110,302	*440	2,899	*7,345	45,104	**3,753	**77,241	**58	**804
$50,000 under $100,000	845	59,800	—	1,349	5,478	31,334	**	**	**	**
$100,000 under $250,000	368	72,181	*6	*1,379	*4,719	27,444	368	27,444	—	—
$250,000 under $500,000	*35	*11,217	*1,699	*16	*143	*5,206	*35	*5,206	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,500,000	**8	**16,903	**8,907	**559	**565	**- 726	**5	**965	**3	**1,692
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Services										
Total	**3,842,790**	**67,964,739**	**16,825,078**	**4,311,519**	**11,044,936**	**26,433,341**	**2,910,151**	**29,973,211**	**926,458**	**3,539,870**
No business receipts reported	67,241	—	1,939	62,112	8,713	- 282,502	—	—	66,769	282,502
Under $2,500	1,147,311	1,227,673	111,624	269,514	18,481	- 415,899	686,418	491,775	456,473	907,674
$2,500 under $5,000	556,782	2,029,350	121,762	198,034	30,465	452,802	419,293	874,574	136,985	421,772
$5,000 under $10,000	552,623	3,964,612	346,021	258,562	110,879	1,309,968	448,763	1,710,502	103,189	400,534
$10,000 under $25,000	673,460	10,756,056	1,318,205	602,494	495,259	3,961,384	583,034	4,436,831	90,419	475,447
$25,000 under $50,000	381,760	13,565,944	1,997,195	681,718	1,213,403	4,761,550	340,726	5,096,923	40,930	335,372
$50,000 under $100,000	277,147	19,600,469	3,211,091	815,255	2,577,649	6,883,245	255,848	7,136,598	21,297	253,353
$100,000 under $250,000	158,383	23,000,613	4,772,706	819,110	3,941,721	7,461,374	150,645	7,648,584	7,737	187,211
$250,000 under $500,000	22,185	7,253,229	2,419,026	346,748	1,317,646	1,410,786	20,276	1,562,592	1,909	151,807
$500,000 under $1,000,000	4,239	2,838,922	1,068,295	139,125	612,692	418,652	3,757	467,489	482	48,837
$1,000,000 under $2,500,000	1,321	1,889,888	684,497	72,129	379,031	235,886	1,117	284,454	204	48,568
$2,500,000 under $5,000,000	229	755,283	226,395	30,552	156,444	84,799	184	105,226	45	20,427
$5,000,000 under $10,000,000	69	449,830	199,012	8,817	82,880	77,507	63	78,981	*6	*1,474
$10,000,000 or more	40	632,870	347,310	7,349	99,674	73,789	27	78,681	13	4,892

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Hotel and other lodging places: Total										
Total	**58,819**	**2,774,216**	**565,916**	**333,399**	**340,645**	**131,433**	**31,216**	**311,438**	**27,602**	**180,005**
No business receipts reported	707	—	*6	2,465	*32	- 4,230	—	—	707	4,230
Under $2,500	7,320	9,712	*5	3,818	*37	- 10,691	2,244	1,354	5,076	12,046
$2,500 under $5,000	8,885	34,815	*1,918	10,556	*309	- 14,842	3,431	4,402	5,454	19,244
$5,000 under $10,000	5,083	39,628	*569	6,941	1,614	- 6,519	2,244	5,069	2,839	11,588
$10,000 under $25,000	14,193	229,692	21,826	48,705	7,898	- 30,942	6,367	21,268	7,826	52,210
$25,000 under $50,000	9,741	350,739	34,636	56,711	22,108	12,428	6,582	36,877	3,158	24,449
$50,000 under $100,000	6,376	431,561	56,294	56,338	46,473	57,909	4,712	71,257	1,664	13,348
$100,000 under $250,000	5,069	781,749	212,975	67,404	95,695	77,239	4,418	92,551	651	15,312
$250,000 under $500,000	890	296,679	91,222	24,569	39,966	36,637	863	39,782	27	3,144
$500,000 under $1,000,000	436	293,156	65,678	34,978	54,872	4,260	269	17,187	167	12,927
$1,000,000 under $2,500,000	85	121,373	26,196	9,200	27,350	4,347	65	8,972	20	4,624
$2,500,000 under $5,000,000	21	58,399	*9,153	6,647	*13,760	- 2,958	*13	*1,124	*8	*4,081
$5,000,000 under $10,000,000	*8	*50,442	*22,008	*2,696	*11,785	*4,173	**8	**11,597	**5	**2,803
$10,000,000 or more	*5	*76,271	*23,430	*2,372	*18,746	*4,622	**	**	**	**
Hotel and other lodging places: Motels, motor hotels, and tourist courts										
Total	**31,777**	**1,907,682**	**308,917**	**239,522**	**235,498**	**126,202**	**16,169**	**223,386**	**15,608**	**97,184**
No business receipts reported	*652	—	—	*2,181	*	*- 3,330	—	—	*652	*3,330
Under $2,500	2,337	2,670	—	1,564	—	- 4,946	*49	*72	2,288	5,018
$2,500 under $5,000	4,372	16,543	*25	5,497	*282	- 10,093	*1,306	*1,626	3,066	11,720
$5,000 under $10,000	1,911	16,343	*27	2,863	320	- 3,354	*838	*1,738	1,073	5,092
$10,000 under $25,000	5,909	98,306	6,272	20,437	5,005	- 12,396	2,219	7,531	3,690	19,927
$25,000 under $50,000	6,984	254,882	30,447	45,698	18,457	1,020	4,236	20,404	2,748	19,384
$50,000 under $100,000	4,509	313,398	44,045	46,287	27,306	44,720	3,154	51,748	1,355	7,028
$100,000 under $250,000	4,118	621,771	117,271	57,135	72,967	65,721	3,555	77,551	563	11,830
$250,000 under $500,000	540	177,621	13,467	18,061	35,246	30,324	534	30,890	*6	*566
$500,000 under $1,000,000	364	245,324	58,974	28,590	44,527	5,170	213	14,680	151	9,510
$1,000,000 under $2,500,000	72	100,721	18,357	7,712	23,181	6,251	61	8,170	11	1,920
$2,500,000 under $5,000,000	*4	*11,523	*4,006	*1,429	*935	*- 277	**4	**8,974	**5	**1,860
$5,000,000 under $10,000,000	**5	**48,577	**16,025	**2,067	**7,272	**7,392	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Other lodging places										
Total	**27,042**	**866,534**	**257,000**	**93,877**	**105,147**	**5,231**	**15,047**	**88,052**	**11,994**	**82,821**
No business receipts reported	*55	—	*6	*284	*32	*- 900	—	—	*55	*900
Under $2,500	4,983	7,042	*5	2,254	*37	- 5,745	2,195	1,282	2,788	7,028
$2,500 under $5,000	4,513	18,272	*1,893	5,059	*26	- 4,749	2,125	2,776	2,388	7,524
$5,000 under $10,000	3,172	23,285	*542	4,077	1,295	- 3,165	1,406	3,332	1,766	6,496
$10,000 under $25,000	8,284	131,386	15,554	28,268	2,893	- 18,547	4,148	13,737	4,136	32,283
$25,000 under $50,000	2,757	95,856	*4,189	11,013	3,652	11,407	2,346	16,472	410	5,065
$50,000 under $100,000	1,867	118,163	12,249	10,051	19,167	13,189	1,558	19,508	309	6,320
$100,000 under $250,000	951	159,978	*95,704	10,270	22,729	11,519	863	15,000	*88	*3,481
$250,000 under $500,000	350	119,058	*77,755	6,508	4,720	6,313	329	8,891	*21	*2,578
$500,000 under $1,000,000	72	47,832	*6,704	6,388	10,345	- 910	*56	*2,507	*16	*3,417
$1,000,000 under $2,500,000	13	20,652	7,839	1,487	4,169	- 1,903	*4	*801	*9	*2,704
$2,500,000 under $5,000,000	*17	*46,875	*5,147	*5,217	*12,825	*- 2,681	*12	*676	*5	*3,356
$5,000,000 under $10,000,000	*5	*33,122	*15,342	*1,357	*10,149	*2,836	**5	**3,070	**3	**1,668
$10,000,000 or more	*3	*45,013	*14,071	*1,643	*13,109	*- 1,433	**	**	**	**
Personal services: Total										
Total	**736,700**	**10,000,298**	**1,814,825**	**498,059**	**1,664,759**	**2,565,814**	**599,599**	**2,897,851**	**135,884**	**332,037**
No business receipts reported	2,682	—	—	*756	—	- 6,240	—	—	2,682	6,240
Under $2,500	231,886	250,253	18,448	34,218	354	24,143	166,662	114,705	64,508	90,561
$2,500 under $5,000	127,848	464,028	32,701	27,961	4,346	137,677	102,433	197,327	25,370	59,650
$5,000 under $10,000	134,344	952,623	77,535	35,214	31,500	407,139	118,389	445,125	15,548	37,986
$10,000 under $25,000	144,028	2,216,191	263,972	94,526	168,502	808,726	127,411	861,280	16,617	52,554
$25,000 under $50,000	53,677	1,905,133	317,586	98,997	348,764	440,366	45,372	474,275	8,256	33,909
$50,000 under $100,000	30,194	2,067,970	461,367	94,118	585,038	397,747	28,081	418,241	2,113	20,494
$100,000 under $250,000	10,566	1,543,543	478,745	76,908	361,539	297,053	9,833	318,043	*733	*20,990
$250,000 under $500,000	1,271	370,623	87,850	26,143	90,143	44,621	1,233	47,773	*38	*3,153
$500,000 under $1,000,000	159	120,839	*29,052	7,189	38,229	13,688	**185	**21,082	**19	**6,500
$1,000,000 under $2,500,000	*41	*55,367	*22,402	*1,226	*20,221	*4,170	**	**	**	**
$2,500,000 under $5,000,000	**4	**53,728	**25,167	**803	**16,123	**- 3,276	—	—	**	**
$5,000,000 under $10,000,000	**	**	—	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Personal services: Coin-operated laundries and dry cleaning										
Total	**20,183**	**576,648**	**72,382**	**76,465**	**49,199**	**35,712**	**10,733**	**74,869**	**9,450**	**39,156**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	1,598	2,297	—	*1,859	*15	- 2,074	*484	*63	*1,114	*2,137
$2,500 under $5,000	2,089	8,204	*4,309	*1,826	*369	- 9,919	*315	*644	*1,774	*10,563
$5,000 under $10,000	3,914	31,098	*2,483	6,283	*2,016	- 6,179	1,582	2,087	2,332	8,266
$10,000 under $25,000	4,674	77,566	4,414	14,898	2,142	- 1,653	2,305	6,461	2,369	8,114
$25,000 under $50,000	5,139	183,304	17,434	25,236	15,533	9,918	3,567	15,173	1,572	5,255
$50,000 under $100,000	2,050	142,052	5,960	14,499	14,499	28,206	1,831	31,637	*219	*3,431
$100,000 under $250,000	*691	*95,722	*7,807	*11,210	*13,364	*14,476	*621	*15,865	*70	*1,390
$250,000 under $500,000	**28	**36,404	**29,976	**655	**1,263	**2,937	**28	**2,937	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,500,000	**	**	—	**	**	**	**	**	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services: Other laundry, cleaning, and garment services										
Total	**47,858**	**1,792,584**	**389,873**	**113,303**	**363,450**	**296,554**	**38,584**	**346,097**	**9,274**	**49,542**
No business receipts reported	*256	—	—	*5	—	*- 16	—	—	*256	*16
Under $2,500	3,559	3,733	*354	2,291	—	- 1,930	1,785	818	1,774	2,749
$2,500 under $5,000	5,134	18,585	*714	*2,612	*14	- 7,936	2,382	5,108	*2,752	*13,044
$5,000 under $10,000	2,745	21,900	*2,650	3,146	*522	2,458	*2,003	*4,658	*742	*2,200
$10,000 under $25,000	15,180	256,553	40,325	15,584	13,215	64,476	13,385	70,250	*1,795	*5,775
$25,000 under $50,000	9,682	340,661	45,519	21,121	15,950	107,805	9,155	109,196	*527	*1,391
$50,000 under $100,000	8,546	604,411	149,593	33,649	153,646	88,734	7,475	97,525	*1,071	*8,792
$100,000 under $250,000	2,215	345,089	*108,388	23,820	105,106	25,665	1,858	41,241	*357	*15,576
$250,000 under $500,000	*470	*134,405	*22,558	*9,015	*49,546	*8,153	*470	*8,153	—	—
$500,000 under $1,000,000	*57	*46,307	*7,760	*1,490	*17,965	*7,241	*57	*7,241	—	—
$1,000,000 under $2,500,000	*14	*20,940	*12,013	*570	*7,486	*1,905	*14	*1,905	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Photographic studios, portrait										
Total	**61,759**	**754,327**	**219,276**	**55,274**	**62,130**	**98,219**	**30,010**	**178,530**	**31,329**	**80,311**
No business receipts reported	*74	—	—	*11	—	*- 72	—	—	*74	*72
Under $2,500	28,100	24,751	9,102	12,718	*40	- 45,192	6,666	2,488	21,014	47,680
$2,500 under $5,000	10,422	37,667	6,255	7,398	*405	- 11,244	4,305	6,590	6,117	17,834
$5,000 under $10,000	6,382	41,102	10,254	2,901	*2	5,288	4,701	11,606	*1,681	*6,319
$10,000 under $25,000	9,071	138,375	44,708	7,371	*3,163	30,143	8,022	34,766	*1,049	*4,623
$25,000 under $50,000	4,962	176,020	52,053	7,343	*9,097	35,840	3,664	39,534	*1,298	*3,694
$50,000 under $100,000	*1,096	*82,047	*31,131	*4,288	*8,757	*15,081	*1,000	*15,171	*96	*90
$100,000 under $250,000	1,605	219,839	52,496	12,552	*36,101	62,116	1,605	62,116	—	—
$250,000 under $500,000	*23	*8,709	*729	*338	—	*3,757	*23	*3,757	—	—
$500,000 under $1,000,000	*11	*7,816	*2,857	*57	*567	*1,533	*11	*1,533	—	—
$1,000,000 under $2,500,000	*13	*18,001	*9,691	*296	*3,998	*969	*13	*969	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Beauty shops										
Total	**252,688**	**3,590,985**	**598,400**	**114,715**	**868,154**	**975,969**	**212,363**	**1,046,246**	**40,276**	**70,277**
No business receipts reported	*1,598	—	—	*543	—	*- 2,579	—	—	*1,598	*2,579
Under $2,500	38,787	52,784	5,869	5,355	*128	1,820	22,767	15,322	16,020	13,502
$2,500 under $5,000	43,591	161,009	18,722	7,062	2,546	53,133	37,581	62,493	6,010	9,360
$5,000 under $10,000	69,122	488,072	50,149	12,435	11,861	220,800	63,651	232,568	5,471	11,768
$10,000 under $25,000	63,146	947,367	109,578	30,648	109,387	348,570	56,397	362,905	6,749	14,334
$25,000 under $50,000	21,030	745,603	119,142	27,452	226,688	145,122	17,203	158,585	3,778	13,463
$50,000 under $100,000	13,372	875,571	173,294	25,008	364,768	159,460	12,728	164,129	*644	*4,668
$100,000 under $250,000	1,889	264,787	107,347	4,604	133,218	43,348	1,889	43,348	—	—
$250,000 under $500,000	*118	*29,524	*10,280	*623	*6,194	*5,064	*118	*5,064	—	—
$500,000 under $1,000,000	*35	*26,269	*4,018	*985	*13,366	*1,230	*29	*1,833	*6	*603
$1,000,000 under $2,500,000	—	—	—	—	—	—	—	—	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops										
Total	**78,793**	**946,613**	**32,733**	**20,697**	**101,623**	**493,662**	**74,457**	**498,192**	**4,336**	**4,530**
No business receipts reported	*464	—	—	—	—	*- 896	—	—	*464	*896
Under $2,500	7,354	10,961	*9	*414	—	4,676	6,101	5,412	*1,253	*736
$2,500 under $5,000	15,403	57,103	*339	413	*243	30,426	14,803	31,176	*600	*749
$5,000 under $10,000	19,982	151,101	5,474	2,362	*10,875	91,549	18,299	93,280	*1,683	*1,731
$10,000 under $25,000	29,989	468,511	11,934	11,145	21,209	272,205	**34,367	**349,340	**336	**417
$25,000 under $50,000	4,714	165,206	*12,294	4,692	37,163	76,718	**	**	**	**
$50,000 under $100,000	*847	*57,034	*2,683	*888	*12,978	*14,496	*847	*14,496	—	—
$100,000 under $250,000	*28	*6,070	—	*423	*876	*3,057	*28	*3,057	—	—
$250,000 under $500,000	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,500,000	**12	**30,625	—	**360	**18,279	**1,430	**12	**1,430	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	—	**	**	**	**	**	—	—
Other personal services										
Total	**275,419**	**2,339,141**	**502,161**	**117,605**	**220,203**	**665,698**	**233,452**	**753,918**	**41,219**	**88,221**
No business receipts reported	*290	—	—	*198	—	*- 2,677	—	—	*290	*2,677
Under $2,500	152,488	155,727	3,115	11,581	171	66,844	128,859	90,602	23,333	23,758
$2,500 under $5,000	51,209	181,459	2,362	8,650	768	83,217	43,047	91,316	8,117	8,099
$5,000 under $10,000	32,199	219,351	6,525	8,087	6,224	93,223	28,153	100,925	3,639	7,702
$10,000 under $25,000	21,968	327,819	53,014	14,881	19,386	94,984	17,648	114,291	4,320	19,307
$25,000 under $50,000	8,150	294,338	71,144	13,153	44,333	64,962	7,070	75,053	*1,080	*10,090
$50,000 under $100,000	4,283	306,854	98,706	15,785	30,390	91,771	4,200	95,284	*83	*3,513
$100,000 under $250,000	4,138	612,036	202,706	24,299	72,874	148,391	3,832	152,416	*306	*4,025
$250,000 under $500,000	634	188,615	*49,451	15,589	33,614	25,304	*596	*28,457	*38	*3,153
$500,000 under $1,000,000	*56	*40,447	*14,418	*4,657	*6,331	*3,684	**47	**5,575	**13	**5,897
$1,000,000 under $2,500,000	**4	**12,494	**723	**726	**6,110	**- 4,006	**	**	**	**
$2,500,000 under $5,000,000	**	**	**	**	**	**	—	—	**	**
$5,000,000 under $10,000,000	**	**	—	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services: Total										
Total	**865,817**	**14,520,287**	**3,097,178**	**879,318**	**1,290,870**	**4,281,942**	**658,008**	**5,111,976**	**206,087**	**830,033**
No business receipts reported	19,554	—	*1,239	24,482	4,845	- 100,342	—	—	19,554	100,342
Under $2,500	282,501	315,237	21,419	63,476	4,991	- 53,877	180,887	147,025	100,104	200,903
$2,500 under $5,000	151,473	543,787	19,259	49,224	11,500	168,023	116,554	272,562	34,859	104,538
$5,000 under $10,000	130,885	938,106	62,717	66,871	23,778	358,160	109,227	455,483	21,512	97,323
$10,000 under $25,000	147,760	2,353,933	207,984	139,156	74,217	1,023,656	130,448	1,131,962	17,308	108,306
$25,000 under $50,000	73,200	2,530,762	302,215	131,265	166,453	1,089,965	67,941	1,153,670	5,258	63,705
$50,000 under $100,000	40,142	2,695,006	440,561	122,730	233,223	955,010	35,229	1,005,970	4,912	50,960
$100,000 under $250,000	15,293	2,306,051	677,800	132,923	348,175	489,571	13,053	535,562	2,240	45,991
$250,000 under $500,000	3,553	1,204,232	546,745	58,862	127,585	177,138	3,366	205,616	187	28,478
$500,000 under $1,000,000	1,048	718,593	358,926	44,536	148,491	76,289	982	86,265	66	9,976
$1,000,000 under $2,500,000	338	481,211	174,322	33,580	107,133	47,741	259	59,950	79	12,209
$2,500,000 under $5,000,000	44	151,046	73,541	10,772	19,256	11,640	40	18,124	*4	*6,484
$5,000,000 under $10,000,000	16	111,696	76,863	1,065	16,733	7,336	**22	**39,787	**4	**819
$10,000,000 or more	*10	*170,627	*133,587	*375	*4,490	*31,633	**	**	**	**
Business services: Advertising										
Total	**29,977**	**1,284,214**	**647,849**	**32,973**	**86,555**	**169,520**	**20,866**	**207,748**	**9,111**	**38,227**
No business receipts reported	*1,177	—	—	*6,146	—	*- 7,698	—	—	*1,177	*7,698
Under $2,500	6,063	6,819	*2,786	*363	*1	- 3,555	3,234	2,687	2,829	6,243
$2,500 under $5,000	3,837	14,740	*3,580	1,105	*122	357	1,956	4,637	*1,881	*4,280
$5,000 under $10,000	4,786	32,562	*7,508	*71	*1,985	7,168	3,974	10,585	*812	*3,417
$10,000 under $25,000	4,256	65,003	11,646	1,351	*311	17,194	3,514	21,113	*742	*3,918
$25,000 under $50,000	4,491	153,385	31,606	6,361	*3,821	52,269	3,925	61,017	*566	*8,748
$50,000 under $100,000	2,035	163,093	*62,838	6,020	*3,915	22,914	1,791	23,155	*244	*241
$100,000 under $250,000	2,302	378,128	175,173	8,298	52,921	41,065	1,464	44,484	*838	*3,419
$250,000 under $500,000	864	285,525	*205,056	1,274	*9,909	27,236	842	27,499	*22	*263
$500,000 under $1,000,000	*136	*92,215	*81,954	*581	*154	*5,210	*136	*5,210	—	—
$1,000,000 under $2,500,000	*14	*17,937	*14,647	*52	*274	*1,750	*14	*1,750	—	—
$2,500,000 under $5,000,000	*10	*33,366	*21,312	*1,162	*12,258	*1,892	*10	*1,892	—	—
$5,000,000 under $10,000,000	*6	*41,442	*29,742	*191	*884	*3,719	*6	*3,719	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Business services: Services to buildings										
Total	**142,752**	**1,560,106**	**259,759**	**67,328**	**307,782**	**478,470**	**122,864**	**525,182**	**19,457**	**46,713**
No business receipts reported	*10	—	—	*4	*1,793	*- 1,859	—	—	*10	*1,859
Under $2,500	49,286	57,516	2,774	7,714	1,758	16,816	40,183	33,332	8,672	16,516
$2,500 under $5,000	32,790	114,267	2,243	5,736	2,852	52,591	27,858	65,674	4,932	13,083
$5,000 under $10,000	27,168	191,815	13,583	7,830	8,104	81,143	23,753	88,206	3,415	7,063
$10,000 under $25,000	18,658	295,270	31,960	16,699	24,519	109,820	16,646	117,135	2,012	7,316
$25,000 under $50,000	8,831	318,415	44,436	12,071	76,472	99,071	8,449	99,721	*382	*650
$50,000 under $100,000	4,898	323,946	82,003	13,021	87,011	83,835	**5,810	**113,832	**34	**226
$100,000 under $250,000	*806	*100,322	*9,687	*1,871	*33,705	*21,326	**	**	**	**
$250,000 under $500,000	*140	*45,240	*25,037	*1,053	*26,220	*8,446	**	**	**	**
$500,000 under $1,000,000	*144	*84,040	*33,178	*1,193	*38,029	*3,430	*144	*3,430	—	—
$1,000,000 under $2,500,000	**21	**29,275	**14,857	**137	**7,318	**3,851	**21	**3,851	—	—
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Business services: Management and public relations										
Total	**280,940**	**4,543,875**	**411,672**	**155,599**	**162,238**	**2,041,179**	**214,315**	**2,322,343**	**66,021**	**281,164**
No business receipts reported	8,481	—	*955	3,865	2,713	- 46,252	—	—	8,481	46,252
Under $2,500	82,849	91,526	1,841	8,234	1,179	- 19,076	49,846	40,383	32,418	59,459
$2,500 under $5,000	48,379	167,531	5,629	12,114	1,846	48,947	36,368	83,104	11,993	34,156
$5,000 under $10,000	44,384	324,443	11,388	16,877	3,979	138,263	36,967	175,025	7,416	36,761
$10,000 under $25,000	53,533	835,085	8,957	29,543	8,589	477,006	49,766	511,633	3,767	34,627
$25,000 under $50,000	22,895	799,924	22,840	29,015	17,043	478,117	21,848	507,854	1,047	29,736
$50,000 under $100,000	14,897	972,688	37,897	26,370	37,378	519,298	14,246	533,871	651	14,573
$100,000 under $250,000	3,907	537,069	46,161	10,502	40,521	260,163	3,716	270,421	191	10,259
$250,000 under $500,000	1,263	433,549	147,593	8,254	19,650	73,080	1,224	84,782	39	11,702
$500,000 under $1,000,000	260	166,709	*57,283	8,218	10,822	41,532	256	42,660	*4	*1,128
$1,000,000 under $2,500,000	75	105,921	*30,298	1,166	13,911	28,900	**78	**72,610	**14	**2,510
$2,500,000 under $5,000,000	*10	*34,949	*6,064	*853	*2,518	*11,003	**	**	—	—
$5,000,000 under $10,000,000	**7	**74,479	**34,764	**588	**2,088	**30,197	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Other business services										
Total	**412,148**	**7,132,092**	**1,777,898**	**623,417**	**734,294**	**1,592,773**	**299,963**	**2,056,702**	**111,498**	**463,929**
No business receipts reported	9,886	—	*284	14,468	339	- 44,533	—	—	9,886	44,533
Under $2,500	144,303	159,375	14,018	47,165	2,053	- 48,062	87,624	70,623	56,185	118,685
$2,500 under $5,000	66,467	247,249	7,807	30,269	6,679	66,128	50,372	119,147	16,053	53,019
$5,000 under $10,000	54,547	389,286	30,237	42,093	9,709	131,585	44,533	181,667	9,869	50,081
$10,000 under $25,000	71,313	1,158,575	155,421	91,564	40,798	419,636	60,522	482,081	10,787	62,445
$25,000 under $50,000	36,983	1,259,039	203,332	83,819	69,117	460,507	33,719	485,078	3,263	24,571
$50,000 under $100,000	18,312	1,235,279	257,823	77,319	104,919	328,963	14,326	364,977	3,985	36,014
$100,000 under $250,000	8,278	1,290,532	446,778	112,253	221,027	167,017	7,068	199,317	1,210	32,299
$250,000 under $500,000	1,286	439,919	169,059	48,281	71,806	68,376	1,161	84,809	125	16,432
$500,000 under $1,000,000	508	375,628	186,511	34,544	99,485	26,116	446	34,964	62	8,848
$1,000,000 under $2,500,000	229	331,568	116,132	32,229	86,255	14,777	163	24,487	66	9,710
$2,500,000 under $5,000,000	23	79,241	*44,553	8,752	*3,855	- 2,791	*19	*3,693	*4	*6,484
$5,000,000 under $10,000,000	*5	*34,471	*23,428	*318	*13,782	*884	**10	**5,861	**3	**808
$10,000,000 or more	*8	*131,930	*122,516	*343	*4,470	*4,170	**	**	**	**

* Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services: Total										
Total	**224,712**	**9,425,292**	**4,657,632**	**424,428**	**1,418,195**	**1,018,493**	**162,441**	**1,261,633**	**61,799**	**243,140**
No business receipts reported	4,386	—	—	5,776	*354	- 16,662	—	—	3,914	16,662
Under $2,500	36,252	43,436	15,050	16,496	2,625	- 33,372	16,513	9,432	19,739	42,804
$2,500 under $5,000	18,424	70,179	17,037	15,024	*668	- 7,515	9,764	14,366	8,660	21,881
$5,000 under $10,000	26,044	187,189	55,532	21,092	3,991	17,183	15,799	48,437	10,245	31,254
$10,000 under $25,000	48,228	761,979	260,249	48,024	26,577	161,833	40,599	189,482	7,629	27,649
$25,000 under $50,000	40,584	1,494,434	619,753	71,557	107,576	280,781	35,803	315,841	4,781	35,060
$50,000 under $100,000	26,981	1,874,845	890,005	86,826	273,628	197,034	22,028	229,675	4,953	32,641
$100,000 under $250,000	18,245	2,804,659	1,464,020	65,529	608,840	292,879	17,087	316,144	1,158	23,266
$250,000 under $500,000	4,857	1,553,999	895,705	74,534	311,258	107,662	4,251	112,108	606	4,446
$500,000 under $1,000,000	538	365,855	265,638	8,872	51,437	15,797	457	18,674	*81	*2,877
$1,000,000 under $2,500,000	169	244,842	159,822	7,231	29,720	4,101	**140	**7,475	**33	**4,601
$2,500,000 under $5,000,000	**4	**23,874	**14,822	**3,467	**1,520	**- 1,227	**	**	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Automobile repair and services: Automobile repair shops: Total										
Total	**184,223**	**8,076,142**	**4,240,648**	**256,114**	**1,291,366**	**891,432**	**138,286**	**1,065,915**	**45,465**	**174,483**
No business receipts reported	3,769	—	—	1,165	—	- 8,904	—	—	3,297	8,904
Under $2,500	26,495	30,746	10,041	10,527	*1,551	- 19,200	13,198	8,092	13,297	27,292
$2,500 under $5,000	11,337	43,606	13,602	4,026	*517	- 2,025	7,330	11,073	4,007	13,098
$5,000 under $10,000	22,614	163,373	51,553	14,724	3,815	17,778	14,042	42,763	8,572	24,985
$10,000 under $25,000	42,087	662,941	255,686	28,632	13,904	156,087	36,145	176,411	5,942	20,324
$25,000 under $50,000	33,227	1,226,833	565,793	49,833	95,047	217,037	29,213	246,477	4,014	29,441
$50,000 under $100,000	23,022	1,588,466	817,092	62,949	246,141	149,364	18,316	181,174	4,706	31,810
$100,000 under $250,000	17,058	2,629,753	1,391,542	59,149	575,933	267,172	16,036	281,891	1,022	14,719
$250,000 under $500,000	4,088	1,289,840	809,764	19,919	292,906	90,675	3,494	94,430	*594	*3,755
$500,000 under $1,000,000	416	277,432	202,871	3,324	42,782	16,936	402	17,092	*14	*155
$1,000,000 under $2,500,000	**110	**163,151	**122,705	**1,865	**18,770	**6,513	**110	**6,513	—	—
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops										
Total	**113,348**	**4,432,647**	**2,527,358**	**143,206**	**663,337**	**436,799**	**82,129**	**558,806**	**31,219**	**122,007**
No business receipts reported	2,536	—	—	*784	—	- 6,583	—	—	2,536	6,583
Under $2,500	18,940	21,103	6,676	7,843	*1,259	- 15,610	8,744	4,702	10,196	20,312
$2,500 under $5,000	8,974	34,153	10,274	2,953	*149	5,677	6,419	10,858	2,555	5,182
$5,000 under $10,000	15,089	110,514	37,293	10,725	3,815	14,562	9,354	30,899	5,735	16,337
$10,000 under $25,000	25,191	403,598	166,620	12,814	9,800	88,740	21,767	100,345	3,424	11,604
$25,000 under $50,000	19,513	706,417	312,415	28,938	50,139	140,589	17,618	160,193	1,895	19,605
$50,000 under $100,000	12,263	843,177	459,607	31,246	133,300	46,217	8,836	74,046	3,427	27,829
$100,000 under $250,000	8,231	1,283,935	769,813	33,371	264,576	113,776	7,266	126,159	965	12,383
$250,000 under $500,000	2,165	671,965	491,626	10,609	157,350	30,430	1,688	32,595	*477	*2,165
$500,000 under $1,000,000	367	243,647	190,358	2,433	31,339	14,866	358	14,874	*9	*9
$1,000,000 udner $2,500,000	**79	**114,138	**82,675	**1,489	**11,609	**4,135	**79	**4,135	—	—
$2,500,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Other automobile repair										
Total	**70,875**	**3,643,495**	**1,713,290**	**112,908**	**628,029**	**454,634**	**56,157**	**507,109**	**14,246**	**52,475**
No business receipts reported	*1,233	—	—	*382	—	*- 2,321	—	—	*761	*2,321
Under $2,500	7,555	9,643	3,365	2,683	*291	- 3,590	4,454	3,390	3,101	6,980
$2,500 under $5,000	2,363	9,453	*3,327	*1,073	*369	- 7,701	*911	*215	*1,452	*7,916
$5,000 under $10,000	7,525	52,859	14,260	3,999	—	3,216	4,688	11,864	*2,837	*8,647
$10,000 under $25,000	16,896	259,343	89,066	15,819	4,104	67,346	14,378	76,066	2,518	8,720
$25,000 under $50,000	13,714	520,417	253,378	20,895	44,908	76,448	11,595	86,284	*2,119	*9,836
$50,000 under $100,000	10,759	745,289	357,485	31,703	112,840	103,147	9,480	107,128	*1,279	*3,981
$100,000 under $250,000	8,827	1,345,818	621,729	25,778	311,357	153,396	8,770	155,732	*57	*2,336
$250,000 under $500,000	1,923	617,875	318,138	9,309	135,557	60,244	1,806	61,835	*117	*1,591
$500,000 under $1,000,000	*49	*33,785	*12,512	*891	*11,442	*2,070	*44	*2,217	*5	*147
$1,000,000 under $2,500,000	*31	*49,013	*40,030	*376	*7,162	*2,378	*31	*2,378	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services										
Total	**40,489**	**1,349,150**	**416,984**	**168,314**	**126,829**	**127,061**	**24,155**	**195,718**	**16,334**	**68,658**
No business receipts reported	617	—	—	*4,611	*354	- 7,758	—	—	617	7,758
Under $2,500	9,757	12,690	5,009	5,969	*1,074	- 14,172	3,315	1,340	6,442	15,512
$2,500 under $5,000	7,087	26,573	*3,435	10,998	*151	- 5,490	2,434	3,293	4,653	8,783
$5,000 under $10,000	3,430	23,815	*3,979	6,368	*176	- 595	1,757	5,674	1,673	6,269
$10,000 under $25,000	6,141	99,038	*4,563	19,392	12,673	5,746	4,454	13,071	1,687	7,325
$25,000 under $50,000	7,357	267,601	53,960	21,724	12,529	63,744	6,590	69,364	767	5,620
$50,000 under $100,000	3,959	286,378	72,914	23,877	27,487	47,670	3,712	48,501	*247	*832
$100,000 under $250,000	1,187	174,906	72,477	6,380	32,908	25,707	1,051	34,254	*136	*8,547
$250,000 under $500,000	769	264,159	*85,941	54,615	18,352	16,987	757	17,678	*12	*690
$500,000 under $1,000,000	122	88,424	*62,768	5,549	*8,655	- 1,139	*55	*1,582	*67	*2,721
$1,000,000 under $2,500,000	*60	*84,754	*39,501	*5,415	*11,455	*- 2,336	**30	**962	**33	**4,601
$2,500,000 under $5,000,000	**3	**20,811	**12,439	**3,417	**1,015	**- 1,304	—	—	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Miscellaneous repair services										
Total	**266,929**	**6,124,526**	**2,529,740**	**237,569**	**643,330**	**1,256,404**	**196,995**	**1,395,784**	**69,226**	**139,380**
No business receipts reported	2,194	—	*93	730	*28	- 8,887	—	—	2,194	8,887
Under $2,500	68,428	74,646	22,896	17,964	520	- 24,357	30,851	17,502	36,878	41,859
$2,500 under $5,000	32,775	125,111	24,799	15,812	2,162	7,800	22,663	33,261	10,103	25,461
$5,000 under $10,000	37,529	287,086	79,652	15,152	5,235	74,273	30,777	88,011	6,752	13,738
$10,000 under $25,000	62,732	1,036,350	301,317	48,637	34,940	337,444	54,813	357,220	7,919	19,776
$25,000 under $50,000	31,632	1,131,802	391,731	46,879	67,303	304,080	28,812	320,430	2,820	16,350
$50,000 under $100,000	20,278	1,390,703	579,751	47,765	158,177	269,527	18,751	276,764	*1,527	*7,237
$100,000 under $250,000	9,365	1,310,160	670,630	29,892	249,686	193,485	8,358	199,422	*1,007	*5,937
$250,000 under $500,000	1,695	546,598	311,826	10,317	97,246	82,660	**1,970	**103,175	**26	**136
$500,000 under $1,000,000	*267	*156,398	*91,420	*3,918	*23,875	*18,167	**	**	—	—
$1,000,000 under $2,500,000	*22	*30,769	*26,915	*313	*2,305	*412	**	**	**	**
$2,500,000 under $5,000,000	**12	**34,904	**28,709	**190	**1,853	**1,798	**	**	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Total										
Total	**328,484**	**4,350,824**	**735,634**	**480,715**	**377,695**	**18,430**	**166,448**	**962,649**	**161,565**	**944,219**
No business receipts reported	15,071	—	*159	14,690	1,110	- 72,128	—	—	15,071	72,128
Under $2,500	130,641	121,625	10,866	77,987	5,876	- 246,833	46,275	24,523	83,950	271,356
$2,500 under $5,000	45,587	163,946	6,938	31,740	3,330	- 50,049	24,503	44,459	21,084	94,509
$5,000 under $10,000	51,909	374,220	25,344	45,395	14,798	16,525	33,362	111,974	18,547	95,449
$10,000 under $25,000	49,602	760,488	65,043	76,342	31,882	100,981	37,178	213,853	12,423	112,871
$25,000 under $50,000	22,197	797,155	119,182	67,048	76,833	77,327	15,962	156,183	6,182	78,856
$50,000 under $100,000	8,514	575,879	107,639	63,315	56,653	2,294	4,964	92,432	3,550	90,138
$100,000 under $250,000	3,493	490,825	147,783	37,212	65,878	33,901	3,041	84,669	451	50,769
$250,000 under $500,000	844	287,342	38,421	30,950	39,074	13,960	635	56,593	209	42,632
$500,000 under $1,000,000	441	298,503	103,721	19,989	28,357	42,215	380	56,693	61	14,478
$1,000,000 under $2,500,000	141	222,412	44,267	11,655	32,036	28,182	108	47,105	33	18,924
$2,500,000 under $5,000,000	23	70,600	*3,327	1,160	7,864	27,290	**33	**60,764	**4	**2,108
$5,000,000 under $10,000,000	14	91,854	*29,534	2,581	10,851	31,366	**	**	**	**
$10,000,000 or more	*7	*95,974	*33,410	*651	*3,153	*13,399	*7	*13,399	—	—
Amusement and recreation services, including motion picture: Producers, orchestras, and entertainers										
Total	**149,964**	**1,492,465**	**144,657**	**107,881**	**90,769**	**327,117**	**95,470**	**495,033**	**54,441**	**167,917**
No business receipts reported	3,560	—	*122	1,115	*464	- 18,342	—	—	3,560	18,342
Under $2,500	61,689	59,491	1,185	21,597	2,155	- 60,496	28,908	17,003	32,781	77,499
$2,500 under $5,000	20,891	75,845	*347	9,687	*1,607	7,518	13,663	26,767	7,228	19,249
$5,000 under $10,000	30,406	218,919	*4,195	16,753	5,491	67,491	23,951	80,591	6,455	13,101
$10,000 under $25,000	26,253	391,804	16,053	23,933	15,994	127,785	24,205	144,617	2,048	16,832
$25,000 under $50,000	4,886	180,334	18,622	9,644	15,725	27,636	3,142	38,340	1,691	10,704
$50,000 under $100,000	1,368	99,145	*15,329	11,571	13,069	23,653	850	26,361	518	2,708
$100,000 under $250,000	615	96,124	*24,676	3,660	7,845	20,506	495	23,672	120	3,167
$250,000 under $500,000	66	25,448	*239	654	1,263	12,772	52	15,411	*14	*2,639
$500,000 under $1,000,000	126	90,943	*30,024	5,334	4,789	23,057	**177	**62,013	**26	**3,676
$1,000,000 under $2,500,000	77	121,592	22,835	1,258	12,811	35,279	**	**	**	**
$2,500,000 under $5,000,000	15	47,365	*1,777	526	4,376	21,353	15	21,353	—	—
$5,000,000 under $10,000,000	**12	**85,454	*9,252	**2,148	**5,178	**38,905	**12	**38,905	—	—
$10,000,000 or more	**	**	—	**	**	**	**	**	—	—
Amusement and recreation services, including motion picture: Professional sports clubs and promoters										
Total	**1,437**	**102,125**	**34,389**	**5,468**	**18,202**	**- 2,869**	**713**	**19,483**	**724**	**22,352**
No business receipts reported	*3	—	—	—	—	*- 75	—	—	*3	*75
Under $2,500	*546	*401	—	*648	*41	*- 4,037	**116	**73	**479	**4,056
$2,500 under $5,000	*49	*210	—	—	—	*53	**	**	**	**
$5,000 under $10,000	*99	*495	—	*132	—	*- 505	—	—	*99	*505
$10,000 under $25,000	*158	*2,951	*941	*1,780	*517	*- 2,175	*56	*718	*102	*2,893
$25,000 under $50,000	*22	*717	—	*25	*1,483	*- 5,624	**24	**389	**22	**5,652
$50,000 under $100,000	*24	*1,335	*36	*41	*16	*362	**	**	**	**
$100,000 under $250,000	*516	*57,894	*33,270	*2,631	*9,023	*6,787	*503	*7,651	*13	*865
$250,000 under $500,000	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	*10	*6,370	—	—	*530	*4,660	*10	*4,660	—	—
$1,000,000 under $2,500,000	**10	**31,752	*142	*57	*5,252	*- 5,289	**4	**5,991	*6	*8,306
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	—	*154	*1,340	*2,974	**	**	—	—
Amusement and recreation services, including motion pictures: Racing, including track operation										
Total	**63,502**	**727,085**	**93,490**	**162,945**	**48,396**	**- 433,875**	**10,214**	**62,597**	**52,919**	**496,472**
No business receipts reported	7,929	—	*37	8,948	*642	- 33,040	—	—	7,929	33,040
Under $2,500	25,019	24,303	4,763	27,871	*2,417	- 117,601	1,443	321	23,208	117,921
$2,500 under $5,000	7,039	24,172	*12	12,359	*771	- 47,704	1,356	1,220	5,683	48,924
$5,000 under $10,000	8,273	60,818	*11,635	10,919	*4,327	- 48,416	1,768	2,518	6,505	50,934
$10,000 under $25,000	9,611	145,211	9,002	21,349	4,423	- 46,191	3,611	15,100	6,000	61,291
$25,000 under $50,000	2,410	84,751	2,909	12,055	*201	- 12,865	1,502	15,953	908	28,818
$50,000 under $100,000	2,541	156,440	28,097	26,352	12,825	- 62,173	213	2,009	2,328	64,182
$100,000 under $250,000	339	52,624	5,585	14,787	4,902	- 34,911	101	6,075	237	40,986
$250,000 under $500,000	284	93,040	*991	14,727	12,996	- 19,884	188	12,067	96	31,951
$500,000 under $1,000,000	38	24,799	*30	7,351	*581	- 5,657	*24	*3,477	14	9,135
$1,000,000 under $2,500,000	14	19,291	*665	5,595	*3,166	- 5,862	**8	**3,858	**11	**9,290
$2,500,000 under $5,000,000	**5	**41,638	**29,764	**632	**1,144	**430	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	—	**	**	**	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other amusement and recreation services										
Total	**113,581**	**2,029,149**	**463,099**	**204,421**	**220,328**	**128,058**	**60,051**	**385,536**	**53,481**	**257,478**
No business receipts reported	3,579	—	—	4,627	*4	- 20,672	—	—	3,579	20,672
Under $2,500	43,387	37,430	4,919	27,871	1,262	- 64,699	15,855	7,195	27,484	71,894
$2,500 under $5,000	17,608	63,719	6,578	9,694	*951	- 9,918	9,437	16,405	8,171	26,322
$5,000 under $10,000	13,131	93,989	9,515	17,590	*4,981	- 2,044	7,643	28,865	5,488	30,910
$10,000 under $25,000	13,580	220,522	39,048	29,280	10,947	21,563	9,306	53,418	4,273	31,855
$25,000 under $50,000	14,879	531,353	97,651	45,325	59,423	68,181	11,317	101,886	3,562	33,705
$50,000 under $100,000	4,581	318,959	64,176	25,351	30,742	40,452	3,878	63,677	703	23,225
$100,000 under $250,000	2,023	284,184	84,252	16,133	44,107	41,520	1,942	47,271	81	5,751
$250,000 under $500,000	494	168,855	37,191	15,569	24,815	21,073	395	29,115	99	8,042
$500,000 under $1,000,000	267	176,391	73,667	7,304	22,458	20,156	244	22,127	*23	*1,972
$1,000,000 under $2,500,000	41	65,652	20,625	4,746	10,807	4,053	**31	**14,279	**18	**3,131
$2,500,000 under 5,000,000	*5	*14,773	*1,549	*415	*2,419	*6,561	**	**	**	**
$5,000,000 under $10,000,000	*3	*21,450	*14,479	*469	*6,600	*535	**	**	**	**
$10,000,000 or more	*3	*31,873	*9,449	*48	*811	*1,297	*3	*1,297	—	—
Medical and health services: Total										
Total	**416,177**	**23,240,527**	**1,641,751**	**758,750**	**3,313,997**	**10,360,312**	**370,237**	**10,551,446**	**45,871**	**191,134**
No business receipts reported	1,076	—	—	802	*54	- 6,445	—	—	1,076	6,445
Under $2,500	48,656	58,145	271	7,102	1,041	- 20,847	28,006	23,250	20,581	44,097
$2,500 under $5,000	36,442	135,462	982	10,101	1,880	45,743	30,973	72,531	5,469	26,788
$5,000 under $10,000	46,793	339,366	6,765	15,214	6,361	138,715	39,433	176,554	7,360	37,839
$10,000 under $25,000	61,440	995,107	26,184	40,866	21,037	527,360	56,390	554,026	5,050	26,666
$25,000 under $50,000	57,641	2,093,009	87,593	78,389	139,821	994,892	53,764	1,019,858	3,877	24,965
$50,000 under $100,000	85,476	6,369,729	400,786	230,373	683,150	3,064,143	84,183	3,069,318	1,293	5,175
$100,000 under $250,000	72,000	10,281,597	748,047	309,593	1,596,678	4,750,029	71,428	4,754,397	572	4,368
$250,000 under $500,000	5,772	1,866,682	187,669	45,692	433,646	677,083	5,264	683,087	508	6,004
$500,000 under $1,000,000	587	389,397	76,958	9,841	155,254	94,980	543	98,404	*44	*3,424
$1,000,000 under $2,500,000	211	292,772	24,886	4,339	96,494	54,921	192	57,096	*19	*2,175
$2,500,000 under $5,000,000	63	218,386	*25,589	2,755	97,985	15,100	46	16,447	*17	*1,348
$5,000,000 under $10,000,000	13	86,221	*19,758	931	29,309	11,792	**15	**26,478	**5	**1,838
$10,000,000 or more	*7	*114,654	*36,264	*2,751	*51,287	*12,848	**	**	**	**
Medical and health services: Offices of physicians										
Total	**150,877**	**9,949,187**	**166,541**	**285,100**	**1,144,718**	**5,337,208**	**135,234**	**5,418,593**	**15,619**	**81,385**
No business receipts reported	652	—	—	667	*9	- 5,076	—	—	652	5,076
Under $2,500	11,040	14,213	*17	3,920	1,033	- 17,249	4,657	4,488	6,359	21,737
$2,500 under $5,000	9,053	33,293	*177	2,574	*477	3,056	7,288	13,707	1,765	10,651
$5,000 under $10,000	13,279	99,271	*349	5,701	2,853	30,927	10,645	48,462	2,634	17,535
$10,000 under $25,000	22,857	380,850	1,152	14,409	8,080	215,064	21,525	223,026	1,332	7,963
$25,000 under $50,000	23,238	866,925	7,094	30,626	58,135	439,422	21,084	452,366	2,154	12,944
$50,000 under $100,000	34,628	2,593,230	43,286	84,839	250,286	1,457,099	34,099	1,458,563	*529	*1,464
$100,000 under $250,000	32,786	4,670,117	85,039	114,712	611,739	2,593,526	32,720	2,594,109	*66	*583
$250,000 under $500,000	3,016	964,149	19,732	20,757	153,475	487,880	2,917	488,197	*99	*316
$500,000 under $1,000,000	236	151,509	*240	4,683	26,495	66,297	210	68,241	*26	*1,944
$1,000,000 under $2,500,000	81	109,603	*1,745	1,470	19,240	37,515	**89	**67,435	**3	**1,170
$2,500,000 under $5,000,000	*6	*20,243	*1,685	*301	*4,631	*5,942	**	**	—	—
$5,000,000 under $10,000,000	**5	**45,782	*6,024	**441	**8,266	**22,806	**	**	**	**
$10,000,000 or more	**	**	—	**	**	**	**	**	—	—
Medical and health services: Offices of dentists										
Total	**82,265**	**7,055,754**	**472,173**	**250,772**	**1,144,601**	**2,947,322**	**75,962**	**2,975,104**	**6,303**	**27,782**
No business receipts reported	*43	—	—	*90	—	*- 461	—	—	*43	*461
Under $2,500	2,060	1,367	—	*450	—	- 600	*1,131	*347	*929	*947
$2,500 under $5,000	1,889	6,968	*66	*1,895	*2	- 2,330	*1,109	*2,372	*780	*4,702
$5,000 under $10,000	3,439	21,053	*1,228	3,186	*1,067	- 5,853	825	2,119	2,614	7,972
$10,000 under $25,000	7,664	125,398	8,171	8,161	6,925	58,296	6,151	67,230	1,513	8,934
$25,000 under $50,000	10,765	398,974	29,959	12,169	32,728	182,983	10,391	185,839	*374	*2,856
$50,000 under $100,000	27,036	2,044,400	124,585	71,179	281,877	907,697	26,998	908,634	*38	*937
$100,000 under $250,000	28,069	3,982,756	270,823	142,022	704,391	1,654,694	28,069	1,654,694	—	—
$250,000 under $500,000	1,184	364,521	25,241	9,796	83,665	133,706	1,172	134,679	*12	*972
$500,000 under $1,000,000	*80	*47,388	*7,022	*908	*12,906	*11,940	*80	*11,940	—	—
$1,000,000 under $2,500,000	*31	*40,760	*800	*696	*10,143	*4,305	*31	*4,305	—	—
$2,500,000 under $5,000,000	**5	**22,167	**4,278	**221	**10,896	**2,944	**5	**2,944	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other medical and health services										
Total	**183,035**	**6,235,587**	**1,003,037**	**222,879**	**1,024,678**	**2,075,782**	**159,041**	**2,157,749**	**23,949**	**81,967**
No business receipts reported	381	—	—	*45	*45	- 907	—	—	381	907
Under $2,500	35,556	42,565	*254	2,732	*8	- 2,998	22,218	18,414	13,293	21,412
$2,500 under $5,000	25,500	95,201	*738	5,632	*1,401	45,017	22,576	56,452	2,924	11,435
$5,000 under $10,000	30,075	219,042	5,188	6,328	2,441	113,640	27,963	125,973	2,112	12,332
$10,000 under $25,000	30,919	488,859	16,861	18,295	6,032	254,000	28,714	263,770	2,205	9,770
$25,000 under $50,000	23,638	827,110	50,539	35,594	48,959	372,488	22,289	381,653	*1,349	*9,165
$50,000 under $100,000	23,812	1,732,099	232,914	74,355	150,987	699,347	23,086	702,121	*726	*2,774
$100,000 under $250,000	11,145	1,628,724	392,185	52,859	280,548	501,809	10,639	505,594	*506	*3,785
$250,000 under $500,000	1,572	538,011	142,696	15,140	196,506	55,497	1,175	60,212	*397	*4,715
$500,000 under $1,000,000	271	190,499	*69,696	4,251	115,853	16,743	253	18,223	*18	*1,480
$1,000,000 under $2,500,000	99	142,409	*22,341	2,173	67,111	13,100	82	14,210	*17	*1,110
$2,500,000 under $5,000,000	53	182,090	*20,458	2,288	85,613	6,495	*36	*7,843	*17	*1,348
$5,000,000 under $10,000,000	*8	*50,174	*12,902	*439	*19,197	*2,587	**10	**3,284	**4	**1,733
$10,000,000 or more	*6	*98,804	*36,264	*2,746	*49,978	*- 1,036	**	**	**	**

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Legal Services										
Total	175,718	6,605,098	125,361	190,743	736,833	3,183,895	147,081	3,282,156	28,324	98,261
No business receipts reported	2,577	—	—	592	—	- 6,614	—	—	2,577	6,614
Under $2,500	21,928	25,281	*10	3,974	820	- 9,866	10,040	8,400	11,682	18,266
$2,500 under $5,000	10,977	40,372	*1,135	3,944	1,332	- 1,115	6,738	14,375	4,239	15,490
$5,000 under $10,000	20,315	146,594	*941	9,676	5,850	41,371	16,194	63,809	4,015	22,438
$10,000 under $25,000	43,126	728,900	5,461	23,151	41,372	337,632	39,473	355,381	3,653	17,749
$25,000 under $50,000	35,049	1,265,520	19,937	44,536	110,619	637,502	33,384	648,010	1,665	10,508
$50,000 under $100,000	28,929	2,025,582	14,520	48,796	198,659	1,092,350	28,558	1,097,074	370	4,724
$100,000 under $250,000	10,988	1,547,458	15,859	38,144	210,282	761,250	10,893	762,304	*95	*1,055
$250,000 under $500,000	1,424	468,178	28,405	12,119	91,691	200,868	**1,722	**279,175	**28	**1,417
$500,000 under $1,000,000	326	223,285	*4,428	4,309	59,768	76,890	**	**	**	**
$1,000,000 under $2,500,000	70	95,681	*30,216	774	10,725	34,244	70	34,244	—	—
$2,500,000 under $5,000,000	**9	**38,248	**4,449	**726	**5,716	**19,384	**9	**19,384	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Educational Services										
Total	176,148	1,260,138	169,073	72,999	143,497	317,585	136,605	383,331	39,543	65,746
No business receipts reported	1,130	—	*3	*341	—	- 1,374	—	—	1,130	1,374
Under $2,500	87,337	95,330	1,805	10,598	159	28,115	64,194	49,368	23,143	21,253
$2,500 under $5,000	35,860	129,881	2,101	9,804	1,843	47,145	30,847	61,427	5,013	14,282
$5,000 under $10,000	26,858	180,572	6,931	12,622	2,638	72,464	21,340	78,962	5,518	6,498
$10,000 under $25,000	15,449	225,786	11,295	8,195	24,853	83,035	12,680	90,617	2,769	7,582
$25,000 under $50,000	6,427	220,119	14,524	14,086	49,394	31,148	4,659	37,653	*1,768	*6,504
$50,000 under $100,000	1,875	134,032	*5,725	7,581	32,597	22,554	1,673	30,807	*202	*8,253
$100,000 under $250,000	*895	*122,484	*46,426	*8,549	*31,659	*25,841	*895	*25,841	—	—
$250,000 under $500,000	**317	**151,933	**80,265	**1,223	**353	**8,655	**317	**8,655	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,500,000	—	—	—	—	—	—	—	—	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	—	**	—	**	**	**	—	—
Engineering and architectural services										
Total	93,339	2,849,987	441,106	139,026	430,677	977,324	76,072	1,089,663	17,267	112,339
No business receipts reported	2,394	—	*1	426	*22	- 4,841	—	—	2,394	4,841
Under $2,500	22,230	24,426	2,391	4,630	*969	- 8,257	13,168	10,645	9,062	18,902
$2,500 under $5,000	11,766	43,268	*393	4,115	*682	21,460	10,067	24,724	1,699	3,264
$5,000 under $10,000	8,037	60,202	*1,696	5,688	2,326	19,720	6,515	22,935	1,522	3,215
$10,000 under $25,000	19,692	328,756	10,086	16,641	10,450	173,510	18,320	179,471	1,372	5,961
$25,000 under $50,000	15,617	564,943	33,358	19,955	43,911	302,880	14,781	312,324	836	9,444
$50,000 under $100,000	8,466	597,260	81,649	14,189	118,744	226,047	8,111	236,888	*355	*10,841
$100,000 under $250,000	4,291	663,959	150,293	13,152	120,515	198,279	**5,110	**302,675	**27	**55,871
$250,000 under $500,000	586	190,598	22,516	55,370	42,502	- 5,605	**	**	**	**
$500,000 under $1,000,000	136	86,420	*17,905	882	31,803	18,355	**	**	—	—
$1,000,000 under $2,500,000	89	127,753	57,028	918	34,140	14,203	**	**	**	**
$2,500,000 under $5,000,000	*26	*87,347	*27,804	*1,398	*7,819	*7,081	**	**	—	—
$5,000,000 under $10,000,000	*6	*35,830	*12,773	*1,069	*7,436	*9,340	**	**	—	—
$10,000,000 or more	*3	*39,225	*23,213	*592	*9,360	*5,150	**	**	**	**
Accounting, auditing, and bookkeeping services: Total										
Total	180,404	2,596,726	51,047	97,495	391,933	1,209,733	156,635	1,264,798	23,329	55,065
No business receipts reported	1,532	—	*8	*159	*7	- 8,028	—	—	1,532	8,028
Under $2,500	69,496	71,351	*583	3,714	*522	30,355	56,643	37,535	12,424	7,180
$2,500 under $5,000	31,363	119,266	*233	11,119	*1,985	53,213	26,366	64,430	4,997	11,217
$5,000 under $10,000	23,024	170,447	*1,993	8,389	8,363	72,841	20,903	82,426	2,110	9,585
$10,000 under $25,000	25,910	414,347	*8,671	20,736	23,114	212,575	24,568	218,038	*1,342	*5,463
$25,000 under $50,000	16,442	564,587	*1,722	22,326	57,699	307,237	15,654	314,587	*788	*7,350
$50,000 under $100,000	9,032	664,396	*20,442	13,835	120,753	333,793	8,913	334,794	*119	*1,001
$100,000 under $250,000	3,255	458,441	*2,933	13,095	142,664	171,400	**3,528	**197,497	**6	**2,010
$250,000 under $500,000	279	83,371	*3,197	2,010	24,544	24,087	**	**	**	**
$500,000 under $1,000,000	68	46,049	*10,491	1,807	*10,157	15,393	**60	**15,491	**11	**3,231
$1,000,000 under $2,500,000	*3	*4,469	*774	*304	*2,126	*- 3,133	**	**	**	**
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Certified public accountants										
Total	33,639	1,129,560	10,300	36,855	207,964	513,819	29,276	530,241	4,363	16,422
No business receipts reported	*546	—	—	*86	*7	*- 7,388	—	—	*546	*7,388
Under $2,500	7,139	5,939	*4	629	—	830	5,362	2,177	1,777	1,348
$2,500 under $5,000	3,267	12,733	—	378	—	3,194	2,089	4,531	*1,178	*1,336
$5,000 under $10,000	4,172	29,241	—	2,153	*21	15,471	4,147	15,525	*25	*54
$10,000 under $25,000	4,070	63,279	*36	2,016	*1,176	37,428	4,070	37,428	—	—
$25,000 under $50,000	6,994	236,361	—	10,889	25,431	114,286	6,260	120,177	*734	*5,891
$50,000 under $100,000	4,498	309,827	*4,683	6,703	37,499	180,276	4,395	180,680	*103	*404
$100,000 under $250,000	2,684	376,712	*1,801	11,837	115,986	138,124	2,684	138,124	—	—
$250,000 under $500,000	223	66,202	*3,197	1,297	18,037	20,402	223	20,402	—	—
$500,000 under $1,000,000	*46	*29,267	*580	*868	*9,808	*11,197	*46	*11,197	—	—
$1,000,000 under $2,500,000	—	—	—	—	—	—	—	—	—	—
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 11. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Net Income, by Selected Industries and Size of Business Receipts — Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other accounting, auditing, and bookkeeping services										
Total	**146,765**	**1,467,166**	**40,747**	**60,640**	**183,969**	**695,914**	**127,359**	**734,557**	**18,966**	**38,643**
No business receipts reported	*986	—	*8	*74	—	*- 639	—	—	*986	*639
Under $2,500	62,357	65,412	*580	3,086	*522	29,525	51,281	35,358	10,647	5,833
$2,500 under $5,000	28,096	106,533	*233	10,742	*1,985	50,018	24,277	59,899	3,819	9,881
$5,000 under $10,000	18,852	141,206	*1,993	6,235	8,342	57,370	16,756	66,901	2,085	9,531
$10,000 under $25,000	21,840	351,068	*8,635	18,720	21,939	175,147	20,498	180,611	*1,342	*5,463
$25,000 under $50,000	9,448	328,227	*1,722	11,437	32,268	192,951	9,394	194,410	*54	*1,459
$50,000 under $100,000	4,534	354,570	*15,759	7,132	83,253	153,517	4,518	154,114	*16	*597
$100,000 under $250,000	571	81,729	*1,132	1,259	26,678	33,276	**621	**38,971	**6	**2,010
$250,000 under $500,000	*56	*17,169	—	*712	*6,507	*3,685	**	**	**	**
$500,000 under $1,000,000	*22	*16,782	*9,912	*939	*349	*4,197	**14	**4,294	**11	**3,231
$1,000,000 under $2,500,000	*3	*4,469	*774	*304	*2,126	- 3,133	**	**	**	**
$2,500,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other services										
Total	**319,543**	**4,216,820**	**995,814**	**199,018**	**292,506**	**1,111,976**	**208,814**	**1,460,486**	**109,961**	**348,510**
No business receipts reported	13,938	—	*431	10,891	2,260	- 46,711	—	—	13,938	46,711
Under $2,500	140,636	138,230	17,881	25,536	568	- 90,413	70,935	48,034	69,326	138,447
$2,500 under $5,000	45,382	159,234	14,267	8,634	429	45,263	34,954	70,711	10,038	25,448
$5,000 under $10,000	41,802	288,579	26,348	16,309	4,425	98,096	34,580	131,717	7,221	33,621
$10,000 under $25,000	41,300	704,528	136,117	37,515	30,416	225,575	34,787	264,234	6,511	38,660
$25,000 under $50,000	19,553	647,741	54,957	29,968	22,922	282,945	18,012	307,217	1,541	24,272
$50,000 under $100,000	10,884	773,504	152,352	29,389	70,556	264,838	10,645	273,377	239	8,540
$100,000 under $250,000	4,923	689,686	157,196	26,707	110,112	170,447	4,098	189,549	825	19,102
$250,000 under $500,000	699	253,781	125,244	5,076	19,984	48,811	416	56,328	*283	*7,517
$500,000 under $1,000,000	233	140,426	44,078	2,804	10,449	42,616	223	44,406	*10	*1,789
$1,000,000 under $2,500,000	152	213,239	117,669	2,590	16,780	46,698	136	50,396	*16	*3,697
$2,500,000 under $5,000,000	30	100,145	*55,816	3,346	*1,873	17,047	20	17,485	*10	*439
$5,000,000 under $10,000,000	*7	*43,542	*33,634	*50	*254	*6,915	**8	**7,032	**3	**269
$10,000,000 or more	*4	*64,186	*59,824	*203	*1,479	*- 152	**	**	**	**
Nature of Business Not Allocable										
Total	**75,376**	**1,779,126**	**718,895**	**82,571**	**70,647**	**322,414**	**58,464**	**454,994**	**16,043**	**132,580**
No business receipts reported	3,430	—	*1,579	1,885	*185	- 20,034	—	—	3,080	20,034
Under $2,500	25,124	30,098	1,085	5,275	*173	- 11,933	19,028	16,213	6,007	28,146
$2,500 under $5,000	8,760	31,935	4,149	1,911	*116	6,555	6,750	10,019	1,589	3,465
$5,000 under $10,000	11,445	85,490	8,517	2,615	*835	34,657	10,508	44,683	937	10,026
$10,000 under $25,000	14,524	233,344	38,021	11,621	*3,588	78,387	11,327	106,955	3,188	28,568
$25,000 under $50,000	3,755	131,815	16,331	7,449	*5,900	58,544	3,705	59,292	50	748
$50,000 under $100,000	5,254	335,597	94,536	23,516	8,800	88,613	4,295	99,829	959	11,216
$100,000 under $250,000	2,551	384,553	209,572	13,481	33,933	52,882	2,431	63,450	120	10,568
$250,000 under $500,000	206	65,668	*15,310	3,112	*2,775	15,643	148	23,749	*58	*8,106
$500,000 under $1,000,000	165	111,405	72,553	5,637	8,538	6,838	148	11,225	*17	*4,387
$1,000,000 under $2,500,000	140	220,944	146,957	5,440	4,968	5,322	**121	**17,006	**38	**7,316
$2,500,000 under $5,000,000	*12	*41,380	*27,040	*323	*328	*1,202	**	**	—	—
$5,000,000 under $10,000,000	*7	*48,958	*39,061	*78	*305	*3,166	**	**	**	**
$10,000,000 or more	*3	*57,942	*44,183	*230	*202	*2,573	*3	*2,573	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Less than $500.
NOTES: Detail may not add to total because of rounding. The under $2,500 class is $1 under $2,500.

Table 12. — Sole Proprietorship Businesses: Business Receipts, Payroll, Net Income by State

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

State	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Net Income	
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, total	**12,701,597**	**505,884,882**	**3,699,435**	**41,985,964**	**7,939,074**	**25,796,183**	**55,449,987**	**8,215,438**	**80,306,493**
Alabama	184,182	7,863,315	58,217	626,177	123,726	370,021	492,982	106,335	924,305
Alaska	39,375	1,354,439	8,294	172,820	27,639	134,126	101,583	20,164	227,175
Arizona	144,466	5,151,400	36,595	549,210	82,088	298,717	460,464	89,094	817,153
Arkansas	163,357	5,994,011	53,900	438,431	108,199	376,415	414,589	101,873	804,169
California	1,393,262	62,261,271	336,457	7,036,491	823,209	2,494,678	7,273,606	860,615	10,362,040
Colorado	229,178	8,628,132	63,681	626,094	139,183	489,125	847,153	150,827	1,342,786
Connecticut	128,604	5,215,597	31,125	393,999	73,890	156,907	944,029	96,513	1,069,777
Delaware	23,133	849,571	5,727	75,426	13,946	39,932	100,227	14,787	142,919
District of Columbia	23,607	490,463	3,032	39,320	9,184	15,115	124,163	16,469	152,238
Florida	468,266	17,599,445	104,656	1,792,195	256,041	704,801	2,472,962	330,335	3,280,472
Georgia	230,562	9,253,526	67,916	824,653	144,522	382,914	863,988	152,534	1,399,400
Hawaii	53,977	1,500,290	7,460	143,853	26,864	52,714	257,526	36,244	315,639
Idaho	93,011	3,512,420	33,720	298,050	67,017	279,192	216,968	53,915	472,675
Illinois	608,442	25,647,564	172,734	1,829,729	386,450	1,213,675	3,347,824	419,257	4,458,611
Indiana	346,437	11,267,588	95,162	658,322	218,113	639,197	1,250,164	225,464	1,860,432
Iowa	356,844	17,122,966	158,315	651,403	261,219	1,229,836	1,829,586	258,802	2,428,607
Kansas	264,781	11,369,613	92,658	662,022	175,951	794,687	992,532	166,596	1,556,010
Kentucky	279,456	9,129,816	129,093	797,336	192,655	630,513	638,576	175,809	1,208,244
Louisiana	191,637	8,638,754	51,343	756,342	114,978	445,834	758,757	117,232	1,283,304
Maine	67,790	2,277,976	15,690	191,602	45,234	101,779	258,397	47,018	322,145
Maryland	173,461	5,449,780	36,043	453,683	94,496	226,090	816,201	121,030	1,114,845
Massachusetts	223,012	7,995,487	45,399	629,937	114,966	195,312	1,484,552	158,780	1,662,459
Michigan	398,585	15,875,127	105,575	1,273,803	269,519	723,459	1,840,114	254,938	2,435,630
Minnesota	326,496	13,791,784	111,248	796,908	221,021	989,882	1,292,335	224,662	1,786,531
Mississippi	114,593	5,438,193	36,341	417,405	75,715	294,228	336,961	69,399	639,094
Missouri	409,170	13,516,501	131,914	935,348	269,343	872,147	1,053,192	242,073	1,978,788
Montana	84,029	2,960,103	22,636	211,041	55,166	212,075	268,291	54,557	436,919
Nebraska	192,668	9,432,975	89,910	388,787	139,350	704,935	863,799	135,809	1,274,931
Nevada	47,355	1,994,431	11,102	230,566	28,902	92,976	162,073	25,306	311,391
New Hampshire	46,848	1,840,261	11,257	152,964	28,944	66,003	252,112	32,761	304,252
New Jersey	235,601	9,655,424	55,186	713,294	138,753	286,666	2,075,333	181,126	2,279,001
New Mexico	76,854	3,118,179	22,361	278,379	51,231	181,957	196,631	44,228	416,103
New York	617,645	22,787,088	140,606	1,954,026	338,479	715,843	4,250,842	445,017	4,842,604
North Carolina	296,747	11,066,452	111,087	1,092,286	186,374	592,758	1,083,477	197,052	1,598,313
North Dakota	90,139	3,762,924	36,632	201,096	68,267	428,932	292,341	61,032	528,952
Ohio	487,476	17,301,351	129,381	1,509,230	299,034	785,917	2,365,224	326,023	2,938,211
Oklahoma	272,466	11,004,957	81,200	657,242	169,049	644,763	557,921	157,057	1,550,326
Oregon	204,785	6,809,628	54,233	600,191	128,893	343,525	701,813	121,612	1,069,672
Pennsylvania	481,988	22,669,219	129,976	1,916,522	307,199	910,393	2,573,911	319,204	3,255,296
Rhode Island	32,163	1,191,602	7,555	105,963	19,045	31,820	233,583	25,542	254,277
South Carolina	126,316	5,264,009	34,508	468,911	75,176	186,883	491,091	81,200	686,276
South Dakota	100,304	4,828,479	41,900	225,345	75,315	388,896	319,376	67,036	564,815
Tennessee	294,876	11,043,920	108,096	831,542	182,993	541,810	787,830	170,455	1,323,865
Texas	1,010,727	43,083,360	277,719	3,763,892	651,690	2,414,386	3,106,691	583,743	6,421,441
Utah	93,542	3,053,389	24,763	297,595	56,220	161,482	311,868	58,508	469,639
Vermont	34,250	1,491,566	12,010	141,153	23,695	82,904	148,176	23,584	186,687
Virginia	243,558	8,311,150	78,094	810,075	137,102	351,090	890,914	150,667	1,290,688
Washington	263,709	10,109,561	70,612	1,007,425	158,222	511,983	1,288,963	164,154	1,755,318
West Virginia	72,127	2,896,006	23,271	300,578	43,608	115,470	295,025	47,037	407,352
Wisconsin	299,812	10,672,772	115,861	870,966	202,270	738,345	1,222,987	195,331	1,672,504
Wyoming	42,378	1,970,200	13,523	152,847	32,007	137,962	152,405	25,502	290,029
Puerto Rico	*422	*6,195	*5	*22	*422	*165	*1,053	*422	*1,053
U.S. citizens abroad[1]	17,126	364,650	3,656	33,470	6,500	14,946	86,827	10,708	131,130

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses and by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 13. — Sole Proprietorship Businesses: Business Receipts and Net Income, by Sex of Proprietor and Industry

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	**12,701,597**	**505,884,882**	**55,449,987**	**9,172,108**	**453,284,081**	**50,105,091**	**2,787,038**	**40,074,251**	**6,195,599**	**742,451**	**12,526,550**	**- 850,703**
All nonfarm industries	**9,730,019**	**411,205,713**	**54,947,219**	**6,928,659**	**367,494,582**	**49,466,590**	**2,535,240**	**36,376,570**	**5,576,705**	**266,120**	**7,334,561**	**- 96,077**
Agriculture, forestry, and fishing	**3,279,306**	**101,112,780**	**1,279,306**	**2,507,955**	**91,750,130**	**1,483,897**	**282,609**	**3,931,960**	**599,169**	**488,742**	**5,430,690**	**- 803,760**
Farms, total	2,971,578	94,679,168	502,768	2,243,449	85,789,499	638,501	251,798	3,697,680	618,894	476,331	5,191,989	- 754,626
Field crop	1,309,126	41,883,693	3,571,124	930,718	37,262,920	2,594,097	143,472	2,104,023	799,427	234,936	2,516,750	177,600
Vegetable and melon	61,785	2,679,434	100,517	43,937	2,438,557	82,814	5,541	66,851	21,394	12,307	174,026	- 3,691
Fruit and tree nut	89,184	2,435,023	- 78,360	63,201	2,174,930	76,098	5,795	99,278	- 19,820	20,188	160,816	- 134,638
Horticultural specialty	17,516	611,355	60,234	14,833	597,252	62,322	1,885	4,314	1,552	798	*9,788	- 3,640
Beef cattle feedlots	10,257	1,602,234	- 91,303	8,239	1,293,013	- 60,429	*12	*6,494	*- 331	2,006	302,727	- 30,543
Beef cattle, except feedlots	659,923	19,981,318	- 2,106,508	532,545	18,387,492	- 1,645,020	36,823	637,008	- 113,408	90,555	956,817	- 348,081
Hogs, sheep, and goats	253,718	6,567,835	- 523,863	211,255	5,996,529	- 416,683	9,946	347,512	28,105	32,517	223,795	- 135,285
Dairy farms	174,905	11,452,010	768,412	162,370	11,055,188	751,421	6,910	69,414	- 23,427	5,625	327,408	40,418
Poultry and eggs	43,028	1,659,879	- 36,560	30,655	1,508,257	- 18,490	4,780	52,033	3,882	7,593	99,589	- 21,953
General livestock, except animal specialty	85,579	3,978,456	- 359,073	71,267	3,741,653	- 224,713	2,477	81,463	- 56,439	11,835	155,340	- 77,921
Animal specialty	83,610	858,845	- 439,343	57,222	626,166	- 296,037	10,412	137,351	- 33,869	15,976	95,328	- 109,437
Farms not allocable	182,947	969,087	- 362,509	117,207	707,543	- 266,880	23,745	91,940	11,827	41,995	169,605	- 107,457
Agricultural services	214,066	4,861,885	572,651	177,144	4,427,891	620,880	28,475	226,852	- 15,643	8,447	207,141	- 32,586
Veterinary services	11,770	945,591	297,518	10,905	827,475	287,205	*485	*7,385	*1,746	*380	*110,731	*6,567
Livestock breeding	11,123	87,359	- 39,049	8,534	84,009	- 18,920	2,079	1,359	- 9,565	*510	*1,992	*- 10,564
Animal services, except livestock breeding and veterinary	55,207	605,742	- 86,913	31,249	447,479	- 56,819	18,888	142,763	- 3,398	5,070	15,500	- 26,697
Landscape and horticultural services	96,436	1,820,176	324,798	89,459	1,751,556	328,836	5,706	58,843	- 8,052	*1,271	*9,777	*4,013
Other agricultural services	39,530	1,403,016	76,297	36,997	1,317,373	80,578	*1,317	*16,502	*3,625	*1,216	*69,142	*- 7,907
Forestry	15,396	287,571	13	13,072	280,779	1,853	479	*442	- 633	*1,845	*6,351	*- 1,207
Fishing, hunting, and trapping	78,266	1,284,156	203,874	74,290	1,251,960	222,663	1,857	6,986	- 3,449	2,119	25,209	- 15,341
Mining	**119,763**	**8,567,096**	**294,773**	**102,378**	**7,711,923**	**211,750**	**10,981**	**453,747**	**65,612**	**6,404**	**401,427**	**17,411**
Metal mining	7,708	71,731	- 117,616	6,900	70,471	- 113,132	*311	*711	*- 3,198	*497	*549	*- 1,287
Coal mining	3,640	785,635	- 9,381	3,605	785,615	- 8,893	*23	*10	*- 34	*12	*9	*- 454
Oil and gas extraction	105,127	7,536,124	431,474	88,763	6,684,350	342,895	10,476	450,936	69,276	5,888	400,838	19,303
Nonmetallic minerals, except fuels	3,288	173,606	- 9,704	3,110	171,485	- 9,121	*171	*2,090	*- 432	*7	*31	*- 151
Construction	**1,073,301**	**47,834,507**	**7,460,876**	**1,045,212**	**46,629,775**	**7,372,441**	**19,912**	**681,801**	**64,555**	**8,177**	**522,931**	**23,879**
General building contractors and operative builders	226,326	16,897,953	1,654,471	219,321	16,330,731	1,642,260	3,833	311,326	3,344	3,172	255,896	8,867
General building contractors	223,505	16,629,499	1,632,066	**	**	**	**	**	**	3,172	255,896	8,867
Operative builders	2,821	268,454	22,406	**	**	**	**	**	**	—	—	—
Heavy construction contractors	29,177	2,181,648	223,457	28,840	2,166,036	222,513	*203	*11,564	*1,027	*134	*4,048	*- 83
Highway and street construction	8,718	1,126,437	83,935	8,676	1,126,319	83,965	*42	*118	*- 30	—	—	—
Heavy construction, except highway	20,459	1,055,210	139,522	20,164	1,039,717	138,548	*161	*11,445	*1,057	*134	*4,048	*- 83
Special trade contractors	773,446	27,296,045	5,342,312	754,698	26,703,913	5,272,043	14,150	330,880	54,470	4,598	261,252	15,799
Plumbing, heating, and air conditioning	78,447	4,578,010	684,278	77,243	4,493,528	685,558	*775	*60,560	*3,169	*429	*23,922	*- 4,449
Painting, paper hanging, and decorating	125,632	3,091,539	731,805	115,649	3,000,215	720,809	9,011	86,281	13,900	*972	*5,043	*- 2,903
Electrical work	54,581	2,605,145	380,153	53,567	2,527,274	380,046	*569	*32,401	*972	*445	*45,470	*- 865
Masonry, stonework, tile setting, and plastering	78,967	3,689,486	671,978	77,928	3,673,661	667,436	*645	*7,138	*5,901	*394	*8,686	*- 1,359
Carpentering and flooring	241,738	4,681,932	1,390,068	239,790	4,641,533	1,382,383	*944	*27,046	*5,171	*1,004	*13,352	*2,515
Roofing and sheet metal work	43,169	1,794,364	332,916	42,796	1,712,022	319,770	—	—	—	*373	*82,342	*13,146
Concrete work	14,623	931,099	155,776	14,509	873,553	148,713	—	—	—	*114	*57,546	*7,063
Water well drilling	8,509	571,622	81,860	7,869	560,012	80,068	*591	*10,654	*2,881	*49	*956	*- 1,089
Miscellaneous special trade contractors	127,780	5,352,848	913,477	125,347	5,222,114	887,262	1,615	106,800	22,476	818	23,934	3,739
Contractors not allocable	44,352	1,458,861	240,636	42,353	1,429,095	235,625	*1,726	*28,031	*5,715	*273	*1,735	*- 704
Manufacturing	**296,216**	**14,846,538**	**1,673,759**	**233,730**	**13,602,116**	**1,605,415**	**53,328**	**841,755**	**62,307**	**9,158**	**402,667**	**6,037**
Food and kindred products	4,769	872,650	46,509	3,808	782,835	47,236	*530	*51,953	*269	*431	*37,862	*- 996
Textile mill products	5,896	254,660	34,044	2,708	224,801	34,186	3,178	29,859	- 49	*10	*	*- 93
Apparel and other textile products	11,776	672,088	62,389	5,661	503,536	43,098	6,115	168,552	19,291	—	—	—
Lumber and wood products, except furniture	73,976	4,243,968	392,040	68,466	4,105,489	387,223	3,154	96,541	8,483	2,356	41,938	- 3,666
Furniture and fixtures	6,033	363,146	26,469	5,433	362,109	27,313	*158	*450	*- 240	*442	*587	*- 604
Printing, publishing, and allied industries	53,985	2,610,123	402,769	41,200	2,321,055	368,927	11,481	242,854	34,679	1,304	46,214	- 837
Chemicals and allied products	2,268	119,857	15,108	2,130	68,101	15,589	*104	*18,061	*3,523	*34	*33,695	*- 4,005
Leather and leather products	1,031	33,916	976	*476	*32,741	*1,914	*66	*765	*- 57	*489	*410	*- 881
Stone, clay, and glass products	22,240	629,563	668	7,982	507,069	5,357	13,134	115,269	- 3,443	*1,124	*7,225	*- 1,246
Primary metal industries	1,384	181,956	18,854	1,042	181,722	19,459	—	—	—	*342	*234	*- 605

Footnotes at end of table.

Table 13. — Sole Proprietorship Businesses: Business Receipts and Net Income, by Sex of Proprietor and Industry — Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing — Continued												
Fabricated metal products	16,126	802,703	144,391	14,029	747,556	132,048	*1,195	*8,219	*2,080	*902	*46,929	*10,262
Machinery, except electrical	28,936	1,854,889	250,242	27,896	1,823,896	258,675	*1,004	*28,870	*- 9,325	*36	*2,124	*892
Electrical and electronic equipment	7,181	260,023	11,169	5,367	248,278	20,621	*1,768	*6,742	*- 9,418	*46	*5,003	*- 34
Transportation equipment	3,868	222,386	24,815	3,808	222,373	24,934	*46	*7	*- 36	*14	*6	*- 83
Other manufacturing industries	51,478	1,663,775	229,676	39,869	1,414,950	206,250	9,981	68,385	15,494	1,628	180,440	7,932
Manufacturing not allocable	5,269	60,834	13,642	3,855	55,604	12,585	*1,414	*5,230	*1,056	—	—	—
Transportation, communication, electric, gas, and sanitary services	**438,795**	**19,965,525**	**1,995,557**	**403,681**	**18,990,381**	**1,958,068**	**27,696**	**698,144**	**47,969**	**7,418**	**277,001**	**- 10,480**
Local and interurban passenger transit	43,315	1,045,595	159,259	38,310	891,837	161,914	4,646	124,194	- 2,431	*359	*29,564	*- 225
Taxicabs	26,937	487,631	92,839	24,763	398,471	92,809	*1,970	*88,627	*107	*204	*533	*- 78
Other passenger transportation	16,378	557,964	66,420	13,547	493,366	69,105	2,676	35,567	- 2,538	*155	*29,031	*- 147
Trucking and warehousing	322,302	16,233,355	1,672,266	302,623	15,732,875	1,632,619	15,608	355,896	35,683	4,071	144,584	3,965
Trucking, local and long distance	316,871	15,746,790	1,633,576	297,802	15,262,475	1,593,608	15,546	344,401	36,027	3,523	139,914	3,941
Public warehousing and trucking terminals	5,431	486,564	38,690	4,821	470,400	39,011	*62	*11,495	*- 344	*548	*4,670	*24
Water transportation	11,776	367,419	10,446	9,943	282,065	17,619	139	7,879	- 1,187	1,694	*77,475	- 5,986
Air transportation	9,131	301,000	- 24,411	8,918	300,184	- 21,654	*144	*254	*- 488	*69	*562	*- 2,270
Transportation services	19,098	1,252,141	104,510	11,548	1,032,145	93,007	6,768	198,746	14,105	782	*21,250	- 2,601
Passenger transportation arrangement	11,356	790,524	43,473	4,489	574,262	29,044	6,112	195,701	16,419	*755	*20,560	*- 1,990
Freight transportation arrangement	1,719	255,020	30,954	1,716	252,415	32,223	**	**	**	**	**	**
Other transportation services	6,023	206,597	30,084	5,343	205,468	31,739	**	**	**	**	**	**
Communication	5,512	124,902	- 3,131	5,251	116,525	- 3,598	227	8,059	2,289	*34	*318	*- 1,822
Electric, gas, and water services	2,615	139,960	14,638	2,591	139,662	14,779	*24	*298	*- 141	—	—	—
Sanitary services	25,046	501,154	61,980	24,497	495,089	63,382	*140	*2,817	*140	*409	*3,248	*- 1,541
Wholesale and retail trade	**2,527,084**	**202,283,802**	**9,375,330**	**1,579,381**	**179,362,006**	**8,942,783**	**824,771**	**18,937,581**	**533,617**	**122,932**	**3,984,215**	**- 101,071**
Wholesale trade	329,754	42,653,889	3,127,157	286,495	40,069,447	3,026,320	33,977	2,077,202	119,807	9,282	507,240	- 18,970
Motor vehicles and automotive equipment	14,709	2,284,954	135,214	13,928	2,235,947	134,774	*68	*28,960	*520	*713	*20,047	*- 80
Lumber and construction materials	10,179	1,044,933	81,196	9,327	1,006,110	72,278	*830	*20,296	*4,405	*22	*18,527	*4,513
Electrical goods	7,807	653,135	53,355	7,478	620,795	53,335	*20	*19,613	*1,341	*309	*12,726	*- 1,320
Hardware, plumbing, and heating equipment	7,294	859,674	77,832	7,002	829,743	74,886	*263	*29,875	*2,960	*29	*56	*- 14
Farm machinery and equipment	10,180	1,827,416	61,250	9,186	1,713,654	68,860	*44	*14,816	*962	*950	*98,946	*- 8,572
Other machinery, equipment, and supplies	24,951	2,712,292	339,315	23,329	2,526,856	329,229	1,487	176,169	9,700	*135	*9,267	*386
Other durable goods	48,982	5,074,851	476,441	41,158	4,596,140	462,457	6,221	385,335	25,115	1,603	93,376	- 11,131
Drugs, chemicals, and allied products	13,761	844,327	127,707	10,996	810,714	128,012	2,267	30,535	1,550	*498	*3,078	*- 1,855
Apparel, piece goods, and notions	13,427	733,923	139,342	10,807	672,203	133,698	2,620	61,719	5,644	—	—	—
Groceries and related products	35,235	7,482,198	388,068	31,457	6,941,853	374,638	3,273	502,170	12,084	505	38,175	1,346
Farm-product raw materials	11,932	5,998,199	36,714	11,239	5,833,040	45,310	663	110,874	- 6,483	30	54,285	- 2,113
Alcoholic beverages	2,114	499,186	35,479	1,963	399,406	32,041	*56	*38,707	*1,691	*95	*61,073	*1,747
Other nondurable goods	57,010	9,564,978	501,721	48,036	9,065,078	491,359	6,082	436,951	14,560	2,892	62,950	- 4,198
Wholesalers not allocable	72,173	3,073,823	673,523	60,589	2,817,907	625,444	10,083	221,183	45,759	1,501	34,733	2,320
Retail trade	2,066,267	153,814,591	5,687,993	1,200,733	134,320,984	5,396,645	759,029	16,208,391	377,040	106,505	3,285,215	- 85,692
Building materials, paint, hardware, garden supply, and mobile home dealers	63,032	6,246,826	354,745	51,431	5,794,238	345,600	8,382	312,300	9,872	3,219	140,289	- 728
Lumber and other building materials dealers	9,082	1,351,495	54,889	8,574	1,326,084	52,091	*494	*21,779	*2,824	*14	*3,633	*- 26
Paint, glass, and wallpaper stores	5,701	491,326	42,628	4,198	378,983	39,704	*845	*35,380	*- 43	*658	*76,963	*2,966
Hardware stores	20,001	2,239,281	129,743	17,898	2,128,133	121,487	*1,979	*97,740	*13,669	*124	*13,408	*- 5,413
Retail nurseries and garden supply stores	22,411	1,301,371	75,559	15,131	1,185,708	74,269	4,923	92,480	- 2,001	2,357	23,183	3,291
Mobile home dealers	5,837	863,354	51,926	5,630	775,330	58,048	*141	*64,921	*- 4,576	*66	*23,103	*- 1,547
General merchandise stores	35,355	4,736,526	96,469	25,725	3,806,879	86,311	8,765	736,978	8,437	865	192,669	1,722
Variety stores	8,691	522,889	- 4,825	6,556	396,130	- 4,444	*2,089	*126,288	*- 396	*46	*471	*15
Other general merchandise stores	26,664	4,213,637	101,294	19,169	3,410,750	90,755	6,676	610,690	8,832	819	192,198	1,707
Food stores	164,995	27,593,375	820,036	125,601	24,318,054	707,430	32,091	2,290,909	100,719	7,303	984,412	11,886
Grocery stores	102,990	21,949,693	580,791	79,144	19,518,343	509,245	19,115	1,756,457	61,417	4,731	674,893	10,128
Meat and fish markets, including freezer provisioners	16,880	2,312,686	113,750	14,766	2,108,433	104,418	1,020	56,930	3,183	*1,094	*147,323	*6,149
Fruit stores and vegetable markets	7,006	661,932	5,528	5,907	536,959	12,147	*726	*13,414	*331	*373	*111,558	*- 6,950
Candy, nut, and confectionery stores	7,202	231,006	3,403	4,048	181,933	2,154	3,055	48,994	1,673	*99	*79	*- 425
Dairy products stores	6,173	842,493	25,737	4,600	683,637	11,838	*949	*114,144	*10,029	*624	*44,711	*3,870
Retail bakeries	13,379	876,965	56,120	8,848	763,483	44,789	4,292	108,267	12,167	*239	*5,215	*- 836
Miscellaneous food stores	11,365	718,601	34,708	8,288	525,265	22,839	2,934	192,704	11,920	*143	*632	*- 50
Automotive dealers and service stations	205,138	53,298,532	1,433,286	194,333	51,436,280	1,404,602	7,907	1,558,479	23,984	2,898	303,773	4,700
Motor vehicle dealers - new car dealers (franchised)	6,831	2,582,906	2,532	6,817	2,558,741	2,620	**	**	**	**	**	**
Motor vehicle dealers - used cars only	42,297	5,145,579	119,713	40,864	5,043,173	121,117	*760	*69,176	*928	*673	*33,231	*- 2,333
Auto and home supply stores	27,229	3,502,376	198,077	25,688	3,297,969	194,721	*1,148	*182,409	*3,897	*393	*21,998	*- 542
Gasoline service stations	111,931	40,213,571	1,092,856	106,189	38,863,014	1,062,951	4,526	1,160,055	21,139	1,216	190,503	8,767
Boat dealers	7,009	586,813	- 18,220	5,950	571,746	- 16,546	*535	*12,463	*- 1,279	*524	*2,603	*- 395
Recreational vehicles	3,117	339,137	1,578	3,061	321,480	2,149	—	—	—	*56	*17,657	*- 571
Motorcycle dealers	3,829	807,041	28,670	3,370	681,601	30,377	*436	*111,824	*- 1,568	*23	*13,617	*- 139
Miscellaneous aircraft and automotive dealers	2,895	121,108	8,080	2,394	98,556	7,212	**	**	**	**	**	**

Footnotes at end of table.

Table 13. — Sole Proprietorship Businesses: Business Receipts and Net Income, by Sex of Proprietor and Industry — Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade — Continued												
Retail trade — Continued												
Apparel and accessory stores	66,917	5,114,523	256,790	37,676	3,228,249	210,325	27,626	1,762,530	46,483	1,615	*123,744	- 18
Men's and boys' clothing and furnishings stores	6,316	468,610	26,414	6,316	468,610	26,414	—	—	—	—	—	—
Women's ready-to-wear stores	18,016	1,396,959	29,149	5,584	502,336	16,834	12,133	888,312	15,047	*299	*6,310	*- 2,731
Women's accessary and specialty stores	2,383	127,505	6,816	*782	*58,856	*- 130	1,601	68,649	6,946	—	—	—
Children's and infant wear stores	4,587	454,953	7,164	2,683	118,374	- 3,110	1,904	336,579	10,274	—	—	—
Family clothing stores	10,291	839,702	47,575	5,085	592,986	60,654	4,389	216,564	- 4,959	*817	*30,152	*- 8,120
Shoe stores	8,262	1,094,935	82,575	7,177	992,112	68,256	*1,085	*102,823	*14,320	—	—	—
Furriers and fur shops	*1,874	*141,396	*24,385	*1,068	*59,956	*12,291	*409	*6,887	*4,920	*397	*74,552	*7,173
Apparel and accessory stores, not elsewhere classified	15,188	590,463	32,712	8,981	435,017	29,117	6,105	142,715	- 64	*102	*12,730	*3,660
Furniture and home furnishings stores	112,928	7,725,396	402,676	82,919	7,025,459	397,817	27,142	610,281	- 298	2,867	89,657	5,156
Furniture stores	30,307	2,436,831	147,853	25,035	2,243,070	153,450	4,133	188,372	- 3,498	*1,139	*5,389	*- 2,099
Floor covering stores	10,095	1,104,147	69,742	9,977	1,100,632	69,307	*118	*3,516	*435	—	—	—
Drapery, curtain and upholstery stores	10,341	439,952	55,707	4,068	366,379	46,600	6,241	73,545	9,156	*32	*29	*- 49
Home furnishings and equipment stores, except appliances	21,151	835,956	17,309	8,001	634,038	6,800	11,985	155,593	4,314	*1,165	*46,325	*6,195
Household appliance stores	15,213	1,398,288	75,641	14,188	1,326,923	74,292	*901	*55,122	*366	*124	*16,243	*983
Radio and television stores	16,610	1,026,406	41,777	14,386	890,982	45,054	1,836	127,462	- 1,505	*388	*7,962	*- 1,772
Music stores	9,211	483,816	- 5,354	7,264	*463,436	2,314	1,928	6,672	- 9,566	*19	*13,708	*1,898
Eating and drinking places	228,350	17,852,266	798,884	155,426	13,799,015	619,885	65,083	3,545,923	165,627	7,841	507,329	13,373
Eating places	161,739	13,365,366	600,900	111,265	10,593,629	485,405	45,176	2,421,280	102,994	5,298	350,456	12,500
Drinking places	66,611	4,486,901	197,985	44,161	3,205,386	134,480	19,907	1,124,643	62,633	2,543	156,872	873
Miscellaneous retail stores	1,154,720	29,961,571	1,384,498	505,601	23,860,708	1,500,775	570,924	5,172,099	8,978	78,195	928,765	- 125,255
Drug stores and proprietory stores	14,460	2,825,457	282,121	13,898	2,803,514	284,391	*492	*17,229	*- 2,295	*70	*4,714	*24
Liquor stores	25,065	5,038,021	220,356	19,800	4,345,089	197,342	4,564	521,438	22,106	*701	*171,494	*908
Used merchandise stores	82,122	2,095,060	75,393	43,582	1,542,275	91,454	33,929	521,265	- 4,224	4,611	31,519	- 11,836
Sporting goods and bicycle shops	42,543	2,161,482	163,950	36,340	2,038,032	169,808	4,112	80,691	2,323	*2,091	*42,759	*- 8,181
Book stores	14,897	477,428	42,917	9,187	367,015	48,070	**	**	**	**	**	**
Stationery stores	5,791	435,519	14,756	5,484	419,239	14,323	307	16,280	433	—	—	—
Jewelry stores	29,706	1,541,899	179,387	18,305	1,270,310	169,970	10,355	241,636	- 633	*1,046	*29,952	*10,050
Hobby, toy, and game shops	16,289	338,375	- 5,679	4,750	170,327	- 3,263	9,494	162,089	1,371	*2,045	*5,959	*- 3,787
Camera and photographic supply stores	1,258	92,624	11,671	820	50,969	- 739	*385	*35,536	*12,101	*53	*6,119	*309
Gift, novelty, and souvenir shops	32,456	994,998	26,570	12,754	479,142	34,429	18,969	493,259	6,952	*733	*22,596	*- 14,812
Luggage and leather goods stores	2,985	50,742	8,462	2,048	31,794	1,743	*891	*17,565	*7,098	*46	*1,384	*- 379
Sewing, needlework, and piece goods stores	16,024	321,488	22,305	2,764	128,027	13,591	12,286	183,348	6,930	*974	*10,113	*1,784
Mail order houses	20,585	385,069	50,447	15,352	326,860	51,902	4,701	28,110	4,217	*532	*30,099	*- 5,672
Merchandising machine operators	15,182	753,444	50,939	11,875	679,516	46,553	2,467	73,645	4,600	*840	*283	*- 214
Direct selling organizations	698,659	4,835,907	- 46,379	226,758	2,835,737	83,708	412,737	1,658,558	- 36,150	59,164	341,612	- 93,937
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	12,478	406,793	26,413	10,584	403,995	25,703	*369	*146	*- 593	*1,525	*2,652	*1,302
Fuel oil dealers	5,416	1,299,366	58,118	5,226	1,186,060	54,927	*98	*63,295	*3,017	*92	*50,012	*175
Liquified petroleum gas (bottled) dealers	1,089	136,725	4,841	724	133,285	2,418	**	**	**	**	**	**
Florists	33,024	1,169,607	32,283	12,142	650,436	44,156	19,416	464,388	- 10,381	*1,466	*54,783	*- 1,493
Cigar stores and stands	4,359	268,515	18,735	2,753	176,541	9,895	*1,226	*70,677	*4,871	*380	*21,297	*3,970
News dealers and newstands	7,936	627,083	40,462	4,996	462,369	40,406	*2,505	*94,803	*599	*435	*69,911	*- 543
Other miscellaneous retail stores	72,396	3,705,969	106,429	45,459	3,360,174	119,989	25,559	315,874	- 10,555	1,378	29,921	- 3,005
Retail trade not allocable	34,832	1,285,575	140,610	22,021	1,052,104	123,901	11,109	218,893	13,238	1,702	14,578	3,472
Wholesale and retail trade not allocable	131,063	5,815,323	560,180	92,153	4,971,575	519,818	31,765	651,988	36,771	7,145	191,760	3,591
Finance, insurance, and real estate	**1,048,966**	**21,530,768**	**6,614,631**	**663,799**	**17,538,319**	**5,102,976**	**354,801**	**3,640,416**	**1,490,863**	**30,366**	**352,032**	**20,792**
Finance	37,820	2,861,286	367,394	33,457	2,754,625	354,917	3,497	55,048	12,935	866	51,613	- 458
Banking and miscellaneous finance	1,060	94,350	15,429	1,020	94,155	15,317	*37	*167	*130	*3	*28	*- 18
Credit agencies other than banks	3,647	103,671	22,194	3,252	100,100	22,883	*346	*2,975	*- 655	*49	*597	*- 34
Security and commodity brokers and services	33,113	2,663,265	329,771	29,185	2,560,370	316,717	3,114	51,906	13,460	814	50,989	- 406
Security brokers and dealers, except underwriting syndicates	19,264	1,592,359	184,288	17,035	1,529,440	171,358	1,769	18,689	12,824	460	44,230	107
Commodity contracts brokers, exchanges, and services	13,849	1,070,906	145,483	12,150	1,030,930	145,359	1,345	33,217	636	354	6,759	- 512
Insurance agents, brokers, and service	238,817	6,507,098	2,660,443	210,227	6,110,143	2,533,917	28,197	393,991	125,909	393	2,963	617
Real estate	772,329	12,162,384	3,586,795	420,115	8,673,551	2,214,142	323,107	3,191,378	1,352,020	29,107	297,456	20,634
Operators and lessors of buildings	27,734	1,074,088	- 4,281	17,430	892,915	8,753	6,553	83,074	- 626	3,751	98,098	- 12,407
Lessors, other than buildings	56,057	344,091	- 27,545	33,492	244,921	- 45,269	4,991	9,530	- 1,868	17,574	89,639	19,592
Real estate agents, brokers, and managers	662,499	9,813,793	3,440,985	348,729	6,680,363	2,077,346	306,663	3,036,774	1,340,509	7,107	96,655	23,130
Title abstract companies	3,499	60,445	37,256	2,322	42,073	26,855	*1,177	*18,372	*10,401	—	—	—
Subdividers and developers, except cemeteries	8,199	530,435	4,963	6,737	492,600	16,158	1,025	30,097	- 590	437	7,737	- 10,605
Cemetery subdividers and developers	*1,616	*8,535	*- 288	*545	*5,871	*- 771	*1,067	*2,560	*473	*4	*105	*10
Combined real estate, insurance, loans, law offices	12,725	330,998	135,705	10,860	314,808	131,071	1,631	10,969	3,721	*234	*5,220	*913

Footnotes at end of table.

Table 13. — Sole Proprietorship Businesses: Business Receipts and Net Income, by Sex of Proprietor and Industry — Continued

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

Industry	All businesses			Male-operated businesses			Female-operated businesses			Male and female jointly-operated businesses		
	Number of businesses	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)	Number of business	Business receipts	Net income (less deficit)	Number of businesses	Business receipts	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services	**3,842,790**	**87,964,739**	**26,433,341**	**2,580,248**	**76,103,788**	**23,137,350**	**1,199,757**	**10,795,844**	**3,306,383**	**62,785**	**1,065,107**	**- 10,392**
Hotels and other lodging places	58,819	2,774,216	131,433	39,422	2,189,128	118,015	12,891	308,094	25,759	6,506	276,993	- 12,341
Hotels	3,942	399,968	15,107	3,361	383,022	17,506	135	12,515	- 1,355	446	4,431	- 1,044
Motels, motor hotels, and tourist courts	31,777	1,907,682	126,202	22,291	1,578,115	128,347	4,982	171,374	12,524	4,504	158,192	- 14,669
Rooming and boarding houses	7,678	126,647	17,404	2,013	39,212	- 1,107	**	**	**	**	**	**
Sporting and recreational camps	1,749	156,233	4,841	1,215	49,121	1,188	**	**	**	**	**	**
Trailering parks and camp sites	13,644	183,356	- 32,119	10,513	139,329	- 27,917	1,974	32,760	- 2,416	1,157	11,267	- 1,786
Organizational hotels and lodging houses, on a membership basis	*29	*329	*- 2	*29	*329	*- 2	—	—	—	—	—	—
Personal services	736,700	10,000,298	2,565,814	281,276	5,904,659	1,369,360	445,920	3,967,660	1,191,365	9,504	127,979	5,089
Coin-operated laundries and dry cleaning	20,183	576,648	35,712	14,994	487,526	43,256	2,580	51,273	5,525	2,609	37,849	- 13,069
Other laundry, cleaning, and garment services	47,858	1,792,584	296,554	38,811	1,607,345	256,415	7,701	136,210	29,642	*1,346	*49,029	*10,497
Photographic studios, portrait	61,759	754,327	98,219	49,298	662,747	86,296	9,986	88,295	17,645	2,475	3,285	- 5,721
Beauty shops	252,688	3,590,985	975,969	31,911	835,050	192,067	220,016	2,744,434	780,774	*761	*11,501	*3,128
Barber shops	78,793	946,613	493,662	72,966	910,379	465,901	5,827	36,233	27,761	—	—	—
Shoe repair and hat cleaning shops	11,423	317,805	84,318	10,547	302,111	77,781	*479	*9,422	*4,197	*397	*6,273	*2,339
Funeral service and crematories	9,897	841,428	177,929	9,032	684,548	148,315	*767	*145,456	*25,481	*98	*11,423	*4,133
Miscellaneous personal services	254,099	1,179,908	403,451	53,717	414,952	99,328	198,564	756,337	300,340	1,818	8,619	3,782
Business services	865,817	14,520,287	4,281,942	597,533	12,281,656	3,579,566	252,253	2,110,092	707,921	16,031	128,338	- 5,545
Advertising	29,977	1,284,214	169,520	20,348	1,049,689	139,714	9,330	233,200	35,461	*299	*1,325	*- 5,655
Services to buildings	142,752	1,560,106	478,470	102,863	1,374,290	384,632	36,533	173,050	86,861	3,356	12,766	6,977
Computer and data processing services	30,927	522,011	190,885	26,252	479,431	166,145	4,448	41,755	25,637	*227	*826	*- 897
Management and public relations	280,940	4,543,875	2,041,179	217,392	4,075,788	1,831,771	58,648	434,228	207,480	4,900	33,859	1,928
Equipment rental and leasing	35,356	1,109,371	- 43,606	32,401	1,068,312	- 33,593	1,453	11,775	- 1,215	1,502	29,285	- 8,798
Other business services	345,865	5,500,709	1,445,495	198,277	4,234,347	1,090,897	141,841	1,216,085	353,698	5,747	50,277	899
Automobile repair and services	224,712	9,425,292	1,018,493	217,237	9,191,361	1,009,041	3,816	145,809	9,611	3,659	88,122	- 159
Automotive rentals, without drivers	11,759	404,989	12,019	9,317	297,538	11,089	1,814	91,195	- 1,698	*628	*16,256	*2,628
Automobile parking	2,962	102,927	18,502	2,575	97,642	18,157	—	—	—	*387	*5,285	*346
Automotive top and body repair shops	49,712	2,363,949	308,310	48,743	2,352,847	308,013	*43	*565	*- 47	*926	*10,537	*345
General automotive repair shops	113,348	4,432,647	436,799	111,283	4,363,863	437,137	*627	*26,039	*3,066	1,438	*42,746	- 3,404
Other automotive repair shops	21,163	1,279,546	146,324	21,080	1,278,951	146,116	*41	*550	*313	*42	*46	*- 106
Automotive services, except repair	25,768	841,234	96,540	24,239	800,520	88,529	*1,291	*27,462	*7,978	*238	*13,252	*33
Miscellaneous repair services	266,929	6,124,526	1,256,404	251,037	5,882,400	1,219,347	12,107	201,227	34,002	3,785	40,899	3,054
Radio and tv repair shops	27,111	632,468	113,804	27,012	625,278	113,578	**	**	**	**	**	**
Electrical repair shops, except radio and tv	39,413	1,265,360	254,056	37,019	1,186,554	241,421	*1,115	*59,770	*10,952	*1,279	*19,035	*1,683
Reupholstery and furniture repair	38,715	917,941	180,258	32,393	837,901	163,382	**	**	**	**	**	**
Other miscellaneous repair shops	161,690	3,308,757	708,286	154,613	3,232,667	700,965	5,128	67,987	9,619	1,949	8,103	- 2,299
Motion pictures	15,478	315,839	36,611	12,947	288,899	42,338	2,119	8,959	- 4,771	412	17,981	- 955
Motion picture production, distribution, and services	13,546	242,905	30,221	11,440	223,852	34,804	2,073	8,871	- 4,455	*33	*10,182	*- 128
Motion picture theaters	1,932	72,934	6,391	1,507	65,047	7,534	*46	*88	*- 316	*379	*7,799	*- 828
Amusement and recreation services, except motion pictures	313,006	4,034,985	- 18,181	242,325	3,423,798	41,906	60,128	492,894	- 3,180	10,553	118,293	- 56,907
Producers, orchestras, and entertainers	149,964	1,492,465	327,117	112,227	1,258,623	295,653	34,491	179,991	32,084	3,246	53,852	- 620
Billiard and pool establishments	2,886	69,331	22,958	2,886	69,331	22,958	—	—	—	—	—	—
Bowling alleys	1,536	110,326	10,138	1,533	109,328	10,279	**	**	**	**	**	**
Professional sports clubs and promoters	1,437	102,125	- 2,869	1,212	77,235	- 1,838	*124	*24,063	*- 176	*101	*826	*- 855
Racing, including track operation	63,502	727,085	- 433,875	55,434	645,828	- 346,731	3,539	48,913	- 46,262	4,529	32,344	- 40,883
Other amusement and recreation services	93,681	1,533,653	58,350	69,033	1,263,453	61,586	**	**	**	**	**	**
Medical and health services	416,177	23,240,527	10,360,312	310,338	21,491,077	9,596,036	104,465	1,684,825	739,433	1,374	64,625	24,843
Offices of physicians	150,877	9,949,187	5,337,208	137,141	9,458,664	5,083,328	13,620	482,526	249,252	*116	*7,997	*4,629
Offices of dentists	82,265	7,055,754	2,947,322	80,553	6,938,653	2,895,558	1,663	108,247	47,141	*49	*8,854	*4,623
Offices of osteopathic physicians	2,421	283,772	86,694	2,421	283,772	86,694	—	—	—	—	—	—
Offices of chiropractors	19,210	977,123	398,671	18,735	960,260	394,650	*371	*961	*- 2,059	*104	*15,903	*6,079
Offices of optometrists	18,863	1,653,857	475,663	17,667	1,619,396	461,676	*799	*24,218	*6,500	*397	*10,243	*7,487
Registered and practical nurses	45,024	310,841	236,840	*2,466	*28,549	*23,083	42,193	280,277	212,644	*365	*2,015	*1,113
Nursing and personal care facilities	12,915	882,331	64,932	1,964	489,382	32,896	10,645	376,147	32,381	306	16,802	- 344
Hospitals	*29	*46,916	*1,087	*29	*46,916	*1,087	—	—	—	—	—	—
Medical laboratories	1,691	60,762	12,818	1,370	59,289	12,014	*321	*1,472	*804	—	—	—
Dental laboratories	11,169	545,186	157,887	10,060	517,017	143,711	*1,109	*28,169	*14,175	—	—	—
Other medical and health services	71,713	1,474,798	641,190	37,932	1,089,179	461,338	33,744	382,808	178,595	*37	*2,811	*1,257
Legal services	175,718	6,605,098	3,183,895	158,418	6,298,880	3,062,254	16,484	267,678	101,558	816	38,540	20,083
Educational services	176,148	1,260,138	317,585	50,525	538,733	121,785	122,845	690,227	188,740	2,778	31,177	7,060
Engineering and architectural services	93,339	2,849,987	977,324	89,835	2,807,076	976,050	2,977	28,816	- 1,300	*527	*14,095	*2,574
Accounting, auditing, and bookkeeping services	180,404	2,596,726	1,209,733	126,252	2,259,095	1,032,085	53,320	316,906	166,623	*832	*20,725	*11,026
Certified public accountants	33,639	1,129,560	513,819	31,338	1,101,867	500,317	2,301	27,692	13,502	—	—	—
Other accounting, auditing, and bookkeeping services	146,765	1,467,166	695,914	94,914	1,157,228	531,767	51,019	289,213	153,121	*832	*20,725	*11,026
Other services	319,543	4,216,820	1,111,976	203,103	3,546,825	969,567	110,432	572,655	150,621	6,008	97,340	- 8,212
Nature of business not allocable	**75,376**	**1,779,126**	**322,414**	**55,724**	**1,595,645**	**290,411**	**13,183**	**93,002**	**25,122**	**6,469**	**90,479**	**6,881**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts

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

Size of farm business receipts	Number of farms	Farm business receipts total	Agricultural program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, total	**2,971,578**	**94,679,168**	**530,001**	**1,008,923**	**28,547**	**384,158**	**866,223**	**580,691**	**66,911,871**	**139,747**	**143,412**
No farm receipts reported	169,415	—	—	—	—	—	—	—	612,489	5,098	1,064
$1 under $5,000	1,082,174	2,106,409	99,235	42,524	1,736	831	128,729	9,125	3,501,372	35,696	15,115
$5,000 under $40,000	1,156,405	18,876,559	236,082	306,800	8,775	52,098	369,192	97,686	14,952,748	50,116	35,128
$40,000 under $100,000	358,867	22,385,857	123,868	318,311	9,950	99,364	229,903	175,840	16,778,195	27,353	43,602
$100,000 or more	204,717	51,310,343	70,816	341,288	8,086	231,865	138,399	298,039	31,067,067	21,484	48,503
Field crop, total	**1,309,126**	**41,883,693**	**294,133**	**648,787**	**23,282**	**352,705**	**460,253**	**311,176**	**31,946,546**	**71,116**	**71,795**
No farm receipts reported	22,264	—	—	—	—	—	—	—	111,564	*2,097	*556
$1 under $5,000	425,259	901,441	47,862	16,535	*760	*780	60,633	3,877	1,087,345	13,218	4,232
$5,000 under $40,000	573,903	9,221,052	127,612	190,738	7,810	43,629	207,403	62,904	6,950,678	31,756	22,480
$40,000 under $100,000	189,653	11,885,655	82,803	224,368	8,002	93,671	123,229	95,384	8,797,220	14,441	14,093
$100,000 or more	98,047	19,875,544	35,856	217,146	6,710	214,626	68,988	149,012	14,999,739	9,604	30,434
Vegetable and melon, total	**61,785**	**2,679,434**	**4,651**	**6,264**	**14	**25	**9,123**	**9,015**	**1,427,614**	**5,303**	**7,658**
No farm receipts reported	*177	—	—	—	—	—	—	—	*883	—	—
$1 under $5,000	27,715	31,443	*2,221	*749	—	—	*698	*6	68,080	*1,723	*260
$5,000 under $40,000	20,496	397,253	*26	*18	**	**	3,389	268	280,284	*2,233	*398
$40,000 under $100,000	4,875	346,315	*1,044	*4,561	—	—	*1,407	*181	248,326	*1	*14
$100,000 or more	8,522	1,904,422	1,360	936	**	**	3,629	8,560	830,043	*1,346	*6,986
Fruit and tree nut, total	**89,184**	**2,435,023**	**7,103**	**7,383**	**	**	**14,159**	**76,496**	**1,488,027**	**2,434**	**1,464**
No farm receipts reported	8,498	—	—	—	—	—	—	—	35,169	*1,213	*36
$1 under $5,000	42,298	74,373	*1,778	*855	—	—	3,150	322	137,100	*908	*465
$5,000 under $40,000	28,541	480,281	*3,654	*3,836	—	—	5,913	8,377	325,348	*189	*149
$40,000 under $100,000	4,235	253,018	*936	*514	—	—	1,058	23,337	133,033	*32	*80
$100,000 or more	5,612	1,627,351	735	2,177	**	**	4,038	44,460	857,376	92	734
Horticultural specialty, total	**17,516**	**611,355**	***321**	***256**	—	—	***1,810**	***49**	**275,629**	—	—
No farm receipts reported	*1,188	—	—	—	—	—	—	—	*1,489	—	—
$1 under $5,000	7,152	13,182	—	—	—	—	—	—	5,074	—	—
$5,000 under $40,000	6,537	158,288	*321	*256	—	—	*1,799	*38	96,996	—	—
$40,000 under $100,000	*898	*59,065	—	—	—	—	**11	**11	*18,463	—	—
$100,000 or more	1,741	380,820	—	—	—	—	**	**	153,607	—	—
Beef cattle feedlots, total	**10,257**	**1,602,234**	**1,197**	**1,630**	***3**	***128**	**4,224**	**5,932**	**666,482**	***23**	***25**
No farm receipts reported	*127	—	—	—	—	—	—	—	*2,678	—	—
$1 under $5,000	2,031	5,710	—	—	—	—	—	—	5,944	—	—
$5,000 under $40,000	2,228	59,773	*658	*457	—	—	*1,721	*177	33,398	**23	**25
$40,000 under $100,000	1,928	108,859	—	—	**3	**128	—	—	89,166	**	**
$100,000 or more	3,943	1,427,892	539	1,173	**	**	2,503	5,755	535,296	**	**
Beef cattle, except feedlots, total	**659,923**	**19,981,318**	**119,731**	**190,050**	**1,582**	**15,775**	**143,849**	**45,082**	**12,042,900**	**30,628**	**28,962**
No farm receipts reported	26,596	—	—	—	—	—	—	—	124,307	*1,290	*293
$1 under $5,000	296,544	629,133	20,531	7,724	**1,401	**9,556	32,221	1,229	1,190,518	11,518	7,972
$5,000 under $40,000	262,510	3,876,219	68,419	72,800	**	**	68,318	10,005	3,506,430	12,186	9,475
$40,000 under $100,000	39,260	2,531,944	16,248	47,501	**	**	21,796	9,974	1,833,796	2,286	6,683
$100,000 or more	35,013	12,944,022	14,533	62,025	181	6,219	21,514	23,874	5,387,849	3,348	4,540
Hogs, sheep, and goats, total	**253,718**	**6,567,835**	**41,055**	**49,568**	**1,671**	**7,061**	**83,958**	**26,790**	**5,444,561**	**9,514**	**20,149**
No farm receipts reported	*4,204	—	—	—	—	—	—	—	*10,440	—	—
$1 under $5,000	110,944	192,082	8,913	1,272	*975	*51	9,773	884	446,116	*4,298	*1,105
$5,000 under $40,000	94,689	1,752,766	20,637	13,962	—	—	43,384	9,709	1,558,663	*377	*144
$40,000 under $100,000	28,900	1,733,667	6,666	18,363	—	—	17,870	5,893	1,497,360	*2,446	*15,994
$100,000 or more	14,981	2,889,320	4,839	15,971	696	7,010	12,931	10,304	1,931,981	2,393	2,906
Dairy farms, total	**174,905**	**11,452,010**	**26,771**	**53,426**	***853**	***5,749**	**99,134**	**81,340**	**9,132,232**	**8,925**	**6,543**
No farm receipts reported	*54	—	—	—	—	—	—	—	*521	—	—
$1 under $5,000	7,912	17,900	*48	*18	—	—	*500	*17	47,046	—	—
$5,000 under $40,000	69,088	1,422,809	*4,007	*8,094	—	—	26,048	3,096	1,094,069	**5,580	**5,550
$40,000 under $100,000	70,578	4,297,219	13,284	14,846	*376	*2,088	53,652	32,890	3,416,735	**	**
$100,000 or more	27,273	5,714,082	9,432	30,468	*477	*3,660	18,934	45,337	4,573,861	3,345	993
Poultry and eggs, total	**43,028**	**1,659,879**	**2,495**	**2,085**	—	—	**8,482**	**4,355**	**1,135,843**	***472**	***469**
No farm receipts reported	*879	—	—	—	—	—	—	—	*859	—	—
$1 under $5,000	14,675	11,873	—	—	—	—	*2,323	*609	33,019	—	—
$5,000 under $40,000	21,649	367,578	*1,958	*1,506	—	—	*3,242	*506	294,130	*469	*450
$40,000 under $100,000	4,425	288,730	—	—	—	—	*2,136	*2,555	223,183	—	—
$100,000 or more	1,400	991,697	*537	*579	—	—	781	685	584,651	*3	*20
General livestock except animal specialty, total	**85,579**	**3,978,456**	**5,657**	**11,787**	***1,065**	***456**	**21,201**	**12,531**	**1,693,728**	**3,355**	**2,433**
No farm receipts reported	14,287	—	—	—	—	—	—	—	54,580	**589	**59
$1 under $5,000	34,559	73,379	*54	*10	—	—	*4,973	*190	128,920	**	**
$5,000 under $40,000	22,046	351,805	*549	*480	—	—	4,557	412	276,525	*111	*30
$40,000 under $100,000	7,981	548,697	*2,132	*1,524	*1,059	*245	7,311	3,604	366,063	*1,330	*653
$100,000 or more	6,706	3,004,574	2,922	9,774	*6	*211	4,360	8,324	867,640	1,325	1,691
Animal specialty, total	**83,610**	**858,845**	**3,138**	**3,826**	***10**	***6**	**2,369**	**3,620**	**760,526**	**531**	**1,197**
No farm receipts reported	14,207	—	—	—	—	—	—	—	68,474	*12	*4
$1 under $5,000	49,496	69,275	*110	*44	—	—	*1,461	*128	136,510	*71	*15
$5,000 under $40,000	16,089	291,832	*2,471	*1,149	**10	**6	544	1,585	247,627	*412	*909
$40,000 under $100,000	2,998	176,737	*521	*1,692	—	—	216	481	75,917	*30	*98
$100,000 or more	820	321,001	*36	*940	**	**	148	1,426	231,999	*6	*170
Farms not allocable, total	**182,947**	**969,087**	**23,749**	**33,861**	***67**	***2,253**	**17,661**	**4,306**	**897,784**	**7,446**	**2,717**
No farm receipts reported	76,934	—	—	—	—	—	—	—	201,524	485	162
$1 under $5,000	63,589	86,616	17,718	15,317	—	—	12,997	1,864	215,700	3,372	1,019
$5,000 under $40,000	38,629	496,902	5,770	13,504	*21	*395	2,874	610	288,601	2,381	1,083
$40,000 under $100,000	3,136	155,952	*234	*4,941	*46	*1,858	*1,227	*1,539	78,933	**1,208	**453
$100,000 or more	659	229,617	*27	*98	—	—	563	293	113,025	**	**

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farms, total	**1,683,679**	**11,113,224**	**85,893**	**77,197**	**1,228,977**	**606,387**	**1,516,575**	**2,880,452**	**1,791,550**	**8,400,672**
No farm receipts reported	91,365	106,678	4,498	1,935	53,102	9,177	40,011	32,870	41,210	30,434
$1 under $5,000	544,873	599,586	28,362	12,458	344,794	45,386	349,127	66,525	486,201	274,907
$5,000 under $40,000	625,097	1,935,366	36,471	35,449	474,546	129,696	659,204	555,609	780,330	1,852,682
$40,000 under $100,000	270,818	2,423,778	13,887	17,986	221,200	182,603	296,152	758,613	308,565	2,283,574
$100,000 or more	151,726	6,047,816	2,675	9,370	135,335	239,524	172,081	1,466,836	175,244	3,959,075
Field crop, total	**453,740**	**1,351,512**	**42,658**	**44,909**	**310,395**	**123,723**	**790,033**	**1,791,922**	**964,890**	**5,904,515**
No farm receipts reported	13,569	12,698	*1,554	*1,000	8,997	929	5,213	10,729	4,855	5,488
$1 under $5,000	85,363	47,706	9,355	5,643	50,812	5,787	155,910	32,365	233,624	134,026
$5,000 under $40,000	182,402	198,339	20,577	22,183	111,575	23,589	376,587	358,969	458,251	1,283,388
$40,000 under $100,000	113,681	477,513	9,530	11,538	84,098	49,034	163,223	476,687	176,349	1,661,926
$100,000 or more	58,725	615,256	1,642	4,546	54,913	44,384	89,100	913,171	91,811	2,819,688
Vegetable and melon, total	**21,092**	**26,396**	***1,464**	***96**	**7,732**	**1,225**	**42,037**	**145,647**	**46,890**	**257,176**
No farm receipts reported	—	—	*58	*5	*12	*12	*13	*1	*13	*2
$1 under $5,000	*4,926	*1,543	—	—	*2,709	*53	17,194	2,366	19,538	11,522
$5,000 under $40,000	7,354	7,729	**1,406	**91	*2,629	*143	13,703	9,922	17,310	61,377
$40,000 under $100,000	*4,034	*6,906	—	—	*1,688	*579	3,884	24,307	4,808	43,757
$100,000 or more	4,778	10,218	**	**	694	438	7,243	109,052	5,221	140,518
Fruit and tree nut, total	**16,830**	**16,730**	**738**	**1,914**	**5,712**	**2,214**	**20,782**	**39,858**	**61,261**	**246,026**
No farm receipts reported	*1,974	*986	*11	*47	—	—	*2,077	*620	3,274	1,769
$1 under $5,000	5,267	3,649	*102	*62	2,156	200	2,589	1,984	27,901	19,860
$5,000 under $40,000	8,307	7,636	*494	*174	*2,059	*239	10,305	9,819	22,087	52,836
$40,000 under $100,000	108	101	*47	*38	*350	*53	2,017	3,379	3,101	20,358
$100,000 or more	1,174	4,358	84	1,594	1,147	1,722	3,794	24,056	4,898	151,203
Horticultural specialty, total	**7,605	**175,591	*4	*7	*85	*28	8,474	112,158	5,961	6,162
No farm receipts reported	—	—	—	—	—	—	**1,801	**458	*51	*1
$1 under $5,000	—	—	—	—	—	—	**	**	*528	*64
$5,000 under $40,000	—	—	—	—	*39	*1	**5,420	**21,574	*4,263	*4,133
$40,000 under $100,000	—	—	—	—	**46	**27	**	**	**1,119	**1,964
$100,000 or more	**	**	*4	*7	**	**	1,253	90,127	**	**
Beef cattle feedlots, total	**	**	*25	*68	4,970	4,285	5,568	105,948	3,187	44,531
No farm receipts reported	**	**	—	—	**1,959	**507	—	—	**734	**1,528
$1 under $5,000	**	**	*12	*10	**	**	**1,103	**54	**	**
$5,000 under $40,000	**	**	—	—	1,975	203	**	**	**	**
$40,000 under $100,000	**	**	—	—	*66	*41	*1,865	*58,276	*13	*182
$100,000 or more	**	**	*13	*58	970	3,534	2,600	47,617	2,440	42,821
Beef cattle, except feedlots, total	**565,530**	**2,971,008**	**23,919**	**17,737**	**436,596**	**178,240**	**306,877**	**280,793**	**337,007**	**782,277**
No farm receipts reported	19,455	24,328	*12	*21	11,006	1,405	6,103	9,930	3,441	2,176
$1 under $5,000	241,065	244,588	12,061	4,238	157,729	16,956	111,981	19,586	131,724	71,980
$5,000 under $40,000	232,889	637,450	9,564	6,852	203,103	56,550	132,625	77,848	153,015	252,883
$40,000 under $100,000	37,504	314,352	*1,854	*5,611	33,197	24,758	29,027	60,745	24,248	106,381
$100,000 or more	34,617	1,750,289	428	1,014	31,561	78,570	27,141	112,683	24,579	348,857
Hogs, sheep, and goats, total	**241,115**	**2,195,693**	**2,993**	**2,317**	**167,079**	**70,373**	**123,527**	**123,494**	**128,343**	**388,842**
No farm receipts reported	*4,203	*3,764	—	—	*2,712	*340	*352	*23	—	—
$1 under $5,000	106,834	185,586	*2,222	*913	58,984	7,258	26,259	4,955	29,356	16,643
$5,000 under $40,000	86,208	594,135	**735	**847	67,970	16,719	57,141	41,501	58,522	107,750
$40,000 under $100,000	28,895	586,105	**	**	22,615	20,460	25,326	36,295	25,890	142,275
$100,000 or more	14,975	826,102	*36	*556	14,798	25,597	14,449	40,720	14,575	122,174
Dairy farms, total	**161,907**	**3,168,138**	**3,105**	**1,846**	**142,480**	**148,346**	**125,485**	**202,336**	**129,150**	**529,294**
No farm receipts reported	*18	*21	—	—	*19	*13	*18	*5	*18	*7
$1 under $5,000	6,403	9,066	—	—	5,396	537	*1,674	*205	*563	*179
$5,000 under $40,000	57,809	317,222	*239	*108	48,514	16,867	44,014	22,283	42,453	45,412
$40,000 under $100,000	70,576	904,216	*2,432	*680	65,290	71,474	59,193	84,460	62,830	247,406
$100,000 or more	27,101	1,937,613	*434	*1,058	23,261	59,455	20,586	95,383	23,286	236,291
Poultry and eggs, total	**36,178**	**462,725**	***288**	***341**	**20,276**	**10,868**	**12,448**	**6,878**	**13,323**	**24,558**
No farm receipts reported	*370	*72	—	—	—	—	—	—	—	—
$1 under $5,000	13,349	16,883	**288	**341	6,951	425	*2,080	*104	*3,086	*1,155
$5,000 under $40,000	17,002	36,897	—	—	8,048	3,085	5,732	1,023	7,681	3,080
$40,000 under $100,000	*4,305	*41,766	—	—	*4,147	*3,538	*3,707	*3,226	*1,536	*14,451
$100,000 or more	1,152	367,106	**	**	1,130	3,819	929	2,525	1,020	5,871
General livestock except animal specialty, total	**75,978**	**501,067**	***436**	***2,554**	**54,496**	**31,258**	**25,850**	**26,486**	**37,882**	**139,256**
No farm receipts reported	14,151	15,827	—	—	8,305	1,537	*2,153	*240	*3,522	*2,126
$1 under $5,000	31,676	40,956	—	—	19,169	1,590	7,407	821	12,726	3,272
$5,000 under $40,000	15,756	67,906	**408	**2,542	13,581	2,697	6,551	7,018	8,887	26,727
$40,000 under $100,000	7,875	71,548	**	**	7,211	10,193	5,074	8,249	6,729	31,023
$100,000 or more	6,520	304,831	*28	*12	6,230	15,241	4,665	10,157	6,018	76,109
Animal specialty, total	**54,785**	**184,005**	***1,259**	***642**	**54,120**	**31,425**	**11,883**	**3,646**	**9,396**	**5,101**
No farm receipts reported	10,460	11,942	*1,239	*408	8,883	2,801	2,016	654	*3,363	*1,851
$1 under $5,000	31,967	35,952	—	—	29,941	10,596	8,259	804	3,955	848
$5,000 under $40,000	10,103	52,031	—	—	12,745	9,187	*1,441	*1,377	1,461	634
$40,000 under $100,000	1,564	12,540	**20	**234	1,974	2,307	92	412	510	896
$100,000 or more	691	71,540	**	**	577	6,534	75	399	107	872
Farms not allocable, total	**49,119**	**60,361**	**9,004**	**4,767**	**25,036**	**4,403**	**43,611**	**41,286**	**54,260**	**72,934**
No farm receipts reported	27,054	35,617	1,624	453	13,167	2,139	22,065	10,318	22,672	17,014
$1 under $5,000	16,330	12,748	*4,323	*1,571	8,989	1,478	13,972	3,225	23,199	15,359
$5,000 under $40,000	5,320	4,916	*3,053	*2,667	2,308	416	4,586	4,260	5,668	12,936
$40,000 under $100,000	350	2,673	**4	**76	519	145	2,742	2,537	2,549	14,885
$100,000 or more	65	4,406	**	**	53	225	246	20,946	172	12,740

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farms, total	**249,606**	**175,367**	**1,923,620**	**5,492,877**	**248,148**	**331,406**	**502,768**	**518,357**	**15,400,911**	**499,245**	**5,934,094**
No farm receipts reported	9,127	7,764	68,033	30,479	959	276	- 924,967	2,454	2,370	*107	*- 37
$1 under $5,000	68,746	13,656	533,160	250,273	43,315	5,781	- 2,264,811	147,149	108,939	138,243	61,987
$5,000 under $40,000	73,209	30,557	804,956	1,330,585	108,414	83,125	529,386	198,511	987,678	197,778	634,854
$40,000 under $100,000	65,893	42,391	322,129	1,435,365	60,752	75,807	1,988,772	90,231	1,280,991	90,122	931,603
$100,000 or more	32,631	80,999	195,342	2,446,175	34,708	166,416	1,174,389	80,012	13,020,933	72,995	4,305,687
Field crop, total	**36,222**	**14,795**	**830,591**	**3,207,943**	**177,905**	**172,729**	**3,571,124**	**98,595**	**1,392,948**	**100,614**	**790,810**
No farm receipts reported	54	47	10,292	6,152	*24	*3	- 128,028	—	—	—	—
$1 under $5,000	8,545	1,250	189,706	95,869	27,532	2,691	- 373,110	5,515	1,412	5,114	962
$5,000 under $40,000	11,320	2,874	372,148	667,500	81,416	41,800	1,301,796	33,952	77,051	34,241	56,934
$40,000 under $100,000	13,378	8,041	162,653	848,695	49,380	71,912	1,645,583	34,294	281,685	36,570	252,035
$100,000 or more	2,925	2,583	95,792	1,589,727	19,553	56,323	1,124,883	24,834	1,032,800	24,689	480,879
Vegetable and melon, total	***2,958**	***134**	**47,581**	**141,579**	**2,732**	**2,111**	**100,517**	**6,233**	**434,027**	**5,860**	**185,067**
No farm receipts reported	—	—	*13	*3	—	—	*- 945	—	—	—	—
$1 under $5,000	**1,257	**16	17,851	7,436	—	—	- 54,841	*786	*314	*787	*- 203
$5,000 under $40,000	**	**	16,727	27,768	**2,650	**839	33,761	*378	*768	—	—
$40,000 under $100,000	*1,667	*40	4,540	29,762	**	**	15,443	*1,716	*47,857	*1,721	*9,982
$100,000 or more	*34	*77	8,450	76,610	82	1,271	107,099	3,353	385,087	3,352	175,288
Fruit and tree nut, total	**768**	**293**	**51,027**	**99,818**	**6,258**	**124,026**	**- 78,360**	**4,027**	**28,722**	**6,176**	**13,495**
No farm receipts reported	—	—	2,538	2,203	—	—	- 50,434	—	—	—	—
$1 under $5,000	*350	*57	20,656	8,951	*83	*20	- 134,748	*752	*1,076	*2,627	*1,522
$5,000 under $40,000	**334	**69	19,711	27,239	*4,793	*35,317	- 27,597	*2,457	*4,492	*2,456	*2,608
$40,000 under $100,000	**	**	2,979	8,427	*24	*825	51,162	*336	*1,518	*336	*329
$100,000 or more	*84	*166	5,143	52,999	1,358	87,864	83,257	482	21,636	757	9,035
Horticultural specialty, total	***2,407**	***1,093**	**7,620**	**9,791**	***44**	***148**	**60,234**	**2,623**	**63,307**	***6,329**	***191,441**
No farm receipts reported	—	—	*22	*3	—	—	*- 2,949	—	—	—	—
$1 under $5,000	—	—	*3,760	*799	—	—	4,968	*769	*164	—	—
$5,000 under $40,000	—	—	**2,542	**1,378	—	—	9,810	*516	*594	—	—
$40,000 under $100,000	—	—	**	**	—	—	*6,483	*895	*19,071	—	—
$100,000 or more	**	**	1,296	7,611	*44	*148	41,922	*443	*43,478	**	**
Beef cattle feedlots, total	**	**	**7,485**	**19,681**	***13**	***42**	**- 91,303**	**4,744**	**825,714**	**	**
No farm receipts reported	**	**	**2,094	**1,373	—	—	*- 3,690	—	—	—	—
$1 under $5,000	**	**	**	**	**13	**42	- 10,138	*1,640	*5,070	**	**
$5,000 under $40,000	**	**	**	**	—	—	- 1,975	*1,163	*19,939	**	**
$40,000 under $100,000	**	**	*1,868	*519	**	**	- 11,483	*71	*3,003	**	**
$100,000 or more	**	**	3,523	17,788	**	**	- 64,017	1,870	797,702	**	**
Beef cattle, except feedlots, total	**56,584**	**33,240**	**470,049**	**906,843**	**23,902**	**11,875**	**- 2,106,508**	**196,469**	**8,511,223**	**179,139**	**2,885,793**
No farm receipts reported	1,053	1,794	11,069	4,552	*408	*80	- 155,189	*1,274	*1,796	**60,734	**29,062
$1 under $5,000	27,064	5,929	181,478	87,400	10,016	1,851	- 848,320	65,764	47,505	**	**
$5,000 under $40,000	21,361	11,008	207,133	347,506	8,029	976	- 645,617	73,542	401,397	71,559	207,923
$40,000 under $100,000	4,232	4,159	38,219	162,522	646	631	- 85,876	24,995	571,726	21,746	205,609
$100,000 or more	2,874	10,350	32,150	304,863	4,803	8,337	- 371,506	30,894	7,488,799	25,100	2,443,200
Hogs, sheep, and goats, total	**22,278**	**5,993**	**170,869**	**351,272**	**20,403**	**9,102**	**- 523,863**	**91,855**	**1,096,784**	**89,726**	**866,369**
No farm receipts reported	—	—	*2,712	*593	—	—	*- 10,189	*1,073	*537	—	—
$1 under $5,000	14,790	1,535	53,356	22,615	*3,789	*802	- 343,546	32,046	19,660	30,954	2,717
$5,000 under $40,000	*2,361	*199	71,466	111,383	*8,106	*2,852	- 198,712	39,964	200,298	39,937	224,757
$40,000 under $100,000	*2,006	*811	28,831	111,429	*4,831	*2,038	- 27,449	11,014	124,649	12,502	229,133
$100,000 or more	3,121	3,448	14,504	105,251	*3,677	*3,411	56,034	7,758	751,641	6,333	409,762
Dairy farms, total	**100,735**	**82,271**	**158,566**	**503,072**	**5,670**	**995**	**768,412**	**25,076**	**198,546**	**24,694**	**61,717**
No farm receipts reported	**3,998	**344	*30	*18	—	—	*- 1,266	—	—	—	—
$1 under $5,000	**	**	4,921	2,563	—	—	- 33,106	—	—	—	—
$5,000 under $40,000	32,054	8,092	58,423	83,175	*51	*89	136,705	13,899	33,226	13,925	9,319
$40,000 under $100,000	41,710	25,196	69,350	219,399	*4,873	*324	365,251	8,653	35,471	8,225	- 3,107
$100,000 or more	22,973	48,640	25,842	197,916	*746	*582	300,828	2,524	129,849	2,544	55,505
Poultry and eggs, total	**3,125**	**3,833**	**27,020**	**53,111**	***358**	***258**	**- 36,560**	**6,177**	**160,598**	**7,410**	**56,180**
No farm receipts reported	—	—	*370	*22	—	—	*- 1,310	—	—	—	—
$1 under $5,000	*1,984	*154	5,286	641	—	—	- 32,780	*1,472	*214	*1,425	*506
$5,000 under $40,000	*792	*77	15,695	17,321	—	—	7,445	*3,480	*1,677	*5,283	*11,556
$40,000 under $100,000	*158	*231	4,425	17,517	—	—	6,542	*521	*340	*599	*15,699
$100,000 or more	*191	*3,370	1,244	17,610	*358	*258	- 16,457	704	158,367	103	28,418
General livestock except animal specialty, total	**5,353**	**1,567**	**52,634**	**115,490**	**4,432**	**8,225**	**- 359,073**	**61,614**	**2,455,778**	**64,148**	**818,733**
No farm receipts reported	*966	*328	5,736	3,383	*21	*43	- 66,171	*93	*14	*93	*- 14
$1 under $5,000	3,902	333	17,675	6,330	—	—	- 102,232	28,622	22,977	28,197	26,293
$5,000 under $40,000	*207	*81	14,908	12,553	**362	**81	- 131,503	19,948	183,332	21,813	102,366
$40,000 under $100,000	*55	*21	7,919	32,181	**	**	- 14,371	6,284	168,647	7,546	196,423
$100,000 or more	223	805	6,396	61,043	4,049	8,102	- 44,797	6,667	2,080,807	6,499	493,665
Animal specialty, total	**14,745**	**30,677**	**28,495**	**25,799**	**1,589**	**144**	**- 439,343**	**17,758**	**160,823**	**11,882**	**48,281**
No farm receipts reported	5,822	5,199	4,474	1,669	*366	*48	- 99,055	*13	*23	*13	*- 23
$1 under $5,000	4,648	3,046	11,740	4,989	*1,154	*12	- 164,384	8,987	9,316	5,947	1,002
$5,000 under $40,000	3,257	7,711	10,981	13,102	*46	*10	- 108,072	7,155	50,117	5,271	11,704
$40,000 under $100,000	843	3,273	918	3,029	—	—	- 21,070	1,163	19,775	518	12,590
$100,000 or more	175	11,447	382	3,009	*23	*75	- 46,762	440	81,593	133	23,007
Farms not allocable, total	**4,431**	**1,471**	**71,683**	**58,480**	**4,842**	**1,751**	**- 362,509**	**3,186**	**72,443**	**3,267**	**16,208**
No farm receipts reported	1,132	369	30,776	11,830	*140	*103	- 405,743	**797	**1,230	—	—
$1 under $5,000	3,178	1,021	26,729	12,680	*740	*405	- 172,573	**	**	819	258
$5,000 under $40,000	**121	**81	13,132	20,340	*2,963	*1,162	153,346	*2,057	*14,788	*2,121	*- 38
$40,000 under $100,000	—	—	426	1,883	*995	*77	58,557	*289	*7,249	*288	*11,417
$100,000 or more	**	**	620	11,747	*4	*4	3,904	43	49,175	*39	*4,571

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousar.ds of dollars]

Size of farm business receipts	Number of farms	Farm business receipts total	Agricultural program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farm, operators only, total	**2,549,510**	**89,562,459**	**461,547**	**951,111**	**25,285**	**367,926**	**754,334**	**549,729**	**64,251,047**	**114,341**	**128,888**
No farm receipts reported	165,843	—	—	—	—	—	—	—	605,413	5,008	1,054
$1 under $5,000	911,634	1,734,531	74,966	36,605	*1,284	*107	101,684	7,265	3,204,321	29,409	13,550
$5,000 under $40,000	929,823	15,540,138	195,643	261,277	6,306	39,564	294,181	76,281	13,282,237	33,167	24,744
$40,000 under $100,000	339,402	21,326,503	121,259	313,604	9,613	96,390	221,287	169,545	16,250,080	25,419	42,041
$100,000 or more	202,808	50,961,286	69,679	339,626	8,082	231,864	137,182	296,638	30,908,995	21,338	47,499
Field crop, total	**954,930**	**37,679,151**	**229,770**	**595,067**	**20,020**	**336,473**	**357,547**	**283,742**	**29,863,768**	**51,744**	**61,065**
No farm receipts reported	21,949	—	—	—	—	—	—	—	111,474	*2,097	*556
$1 under $5,000	281,417	588,381	24,866	11,396	*308	*56	35,190	2,238	852,250	9,862	3,473
$5,000 under $40,000	380,668	6,384,189	89,988	148,512	5,341	31,094	138,596	42,667	5,596,897	16,579	14,704
$40,000 under $100,000	174,566	11,083,831	80,195	219,663	7,665	90,698	115,907	90,955	8,438,415	13,747	12,901
$100,000 or more	96,330	19,622,750	34,721	215,496	6,706	214,626	67,854	147,882	14,864,732	9,459	29,432
Vegetable and melon, total	**55,185**	**2,586,270**	**4,651**	**6,264**	**13	**24	**8,032**	**8,916**	**1,383,617**	**5,172**	**7,529**
No farm receipts reported	*177	—	—	—	—	—	—	—	*883	—	—
$1 under $5,000	25,172	26,053	*2,221	*749	—	—	*698	*6	66,505	*1,723	*260
$5,000 under $40,000	16,442	310,074	*26	*18	**	**	*2,299	*169	218,088	**2,103	**283
$40,000 under $100,000	4,873	346,193	*1,044	*4,561	—	—	*1,406	*181	248,271	**	**
$100,000 or more	8,521	1,903,950	1,360	936	**	**	3,629	8,560	829,871	*1,346	*6,986
Fruit and tree nut, total	**87,192**	**2,397,060**	**6,703**	**7,004**	**4	**129**	**13,996**	**75,961**	**1,475,986**	**2,433**	**1,463**
No farm receipts reported	8,498	—	—	—	—	—	—	—	35,169	*1,213	*36
$1 under $5,000	41,188	73,486	*1,778	*855	—	—	3,150	322	134,393	*907	*464
$5,000 under $40,000	27,827	466,015	*3,255	*3,458	—	—	5,912	8,374	318,449	*189	*149
$40,000 under $100,000	4,151	245,084	*936	*514	—	—	976	23,010	132,485	*32	*80
$100,000 or more	5,528	1,612,474	734	2,177	**	**	3,958	44,255	855,490	92	734
Horticultural specialty, total	**17,418**	**547,137**	**321**	**256**	—	—	**1,810**	**49**	**256,898**	—	—
No farm receipts reported	*1,187	—	—	—	—	—	—	—	*1,461	—	—
$1 under $5,000	7,152	13,182	—	—	—	—	—	—	5,074	—	—
$5,000 under $40,000	6,536	158,282	*321	*256	—	—	**1,800	**	96,987	—	—
$40,000 under $100,000	*898	*59,065	—	—	—	—	**	**	*18,463	—	—
$100,000 or more	1,645	316,607	—	—	—	—	*10	*11	134,914	—	—
Beef cattle feedlots, total	**10,256**	**1,602,202**	**1,197**	**1,630**	**	**	**4,224**	**5,932**	**666,359**	**23**	**25**
No farm receipts reported	*127	—	—	—	—	—	—	—	*2,678	—	—
$1 under $5,000	2,031	5,710	—	—	—	—	—	—	5,944	—	—
$5,000 under $40,000	2,227	59,741	*658	*457	—	—	*1,721	*177	33,275	**23	**25
$40,000 under $100,000	1,928	108,859	—	—	**	**	—	—	89,166	**	**
$100,000 or more	3,943	1,427,892	539	1,173	**	**	2,503	5,755	535,296	**	**
Beef cattle, except feedlots, total	**650,974**	**19,864,100**	**118,300**	**188,835**	**1,582**	**15,775**	**141,823**	**44,174**	**11,982,837**	**29,707**	**26,726**
No farm receipts reported	26,595	—	—	—	—	—	—	—	124,303	*1,290	*293
$1 under $5,000	293,700	621,212	20,276	7,656	**935	**8,069	31,967	1,197	1,179,810	11,509	7,972
$5,000 under $40,000	256,560	3,790,576	67,244	71,655	**	**	66,548	9,195	3,463,177	11,312	7,307
$40,000 under $100,000	39,110	2,522,677	16,247	47,500	*466	*1,487	21,795	9,974	1,827,976	2,248	6,614
$100,000 or more	35,009	12,929,635	14,533	62,025	181	6,219	21,513	23,809	5,387,572	3,348	4,540
Hogs, sheep, and goats, total	**249,079**	**6,348,281**	**41,054**	**49,556**	**1,671**	**7,061**	**81,915**	**26,651**	**5,257,597**	**9,197**	**20,030**
No farm receipts reported	*4,204	—	—	—	—	—	—	—	*10,440	—	—
$1 under $5,000	110,933	192,076	8,913	1,272	*975	*51	9,773	884	446,109	*4,298	*1,105
$5,000 under $40,000	91,841	1,663,665	20,637	13,962	—	—	41,341	9,570	1,491,918	*60	*26
$40,000 under $100,000	27,121	1,603,645	6,666	18,363	—	—	17,870	5,893	1,377,694	*2,446	*15,994
$100,000 or more	14,980	2,888,895	4,838	15,959	696	7,010	12,931	10,304	1,931,436	2,393	2,906
Dairy farms, total	**174,165**	**11,445,442**	**26,297**	**52,222**	**853**	**5,749**	**98,659**	**81,325**	**9,126,871**	**8,924**	**6,541**
No farm receipts reported	*54	—	—	—	—	—	—	—	*521	—	—
$1 under $5,000	7,912	17,900	*48	*18	—	—	*500	*17	47,046	—	—
$5,000 under $40,000	68,350	1,416,453	*3,533	*6,890	—	—	25,574	3,082	1,088,867	**5,580	**5,550
$40,000 under $100,000	70,577	4,297,170	13,284	14,846	*376	*2,088	53,652	32,890	3,416,708	**	**
$100,000 or more	27,272	5,713,919	9,432	30,468	*477	*3,660	18,933	45,336	4,573,729	3,344	991
Poultry and eggs, total	**42,543**	**1,659,871**	**2,495**	**2,085**	—	—	**8,482**	**4,355**	**1,135,797**	**471**	**469**
No farm receipts reported	*879	—	—	—	—	—	—	—	*859	—	—
$1 under $5,000	14,191	11,870	—	—	—	—	*2,323	*609	32,992	—	—
$5,000 under $40,000	21,648	367,573	*1,958	*1,506	—	—	*3,242	*506	294,112	*468	*449
$40,000 under $100,000	4,425	288,730	—	—	—	—	*2,136	*2,555	223,183	—	—
$100,000 or more	1,400	991,697	*537	*579	—	—	781	685	584,651	*3	*20
General livestock except animal specialty, total	**85,579**	**3,978,456**	**5,657**	**11,787**	**1,065**	**456**	**21,201**	**12,531**	**1,693,728**	**3,355**	**2,433**
No farm receipts reported	14,287	—	—	—	—	—	—	—	54,580	**589	**59
$1 under $5,000	34,559	73,379	*54	*10	—	—	*4,973	*190	128,920	**	**
$5,000 under $40,000	22,046	351,805	*549	*480	—	—	4,557	412	276,525	*111	*30
$40,000 under $100,000	7,981	548,697	*2,132	*1,524	*1,059	*245	7,311	3,604	366,063	*1,330	*653
$100,000 or more	6,706	3,004,574	2,922	9,774	*6	*211	4,360	8,324	867,640	1,325	1,691
Animal specialty, total	**81,749**	**854,698**	**3,138**	**3,826**	**10**	**6**	**2,369**	**3,620**	**756,343**	**531**	**1,197**
No farm receipts reported	14,161	—	—	—	—	—	—	—	68,434	*12	*4
$1 under $5,000	47,841	67,774	*110	*44	—	—	*1,461	*128	136,465	*71	*15
$5,000 under $40,000	15,930	289,578	*2,471	*1,149	**10	**6	544	1,585	243,958	*412	*909
$40,000 under $100,000	2,998	176,737	*521	*1,692	—	—	216	481	75,917	*30	*98
$100,000 or more	819	320,608	*36	*940	**	**	148	1,426	231,569	*6	*170
Farms not allocable, total	**140,440**	**599,792**	**21,964**	**32,579**	**67**	**2,253**	**14,276**	**2,474**	**671,245**	**2,784**	**1,410**
No farm receipts reported	73,725	—	—	—	—	—	—	—	194,611	*395	*151
$1 under $5,000	45,538	43,509	16,700	14,605	—	—	11,649	1,675	168,814	*451	*216
$5,000 under $40,000	19,748	282,186	5,003	12,935	*21	*395	2,048	506	159,985	*1,932	*890
$40,000 under $100,000	774	45,814	*234	*4,941	*46	*1,858	*17	*1	35,740	**6	**153
$100,000 or more	655	228,284	*27	*98	—	—	562	293	112,094	**	**

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farm, operators only, total	**1,637,469**	**10,969,883**	**69,262**	**65,546**	**1,204,408**	**603,165**	**1,359,115**	**2,750,457**	**1,542,222**	**7,830,864**
No farm receipts reported	89,357	104,511	4,498	1,935	52,955	9,172	39,383	32,777	40,421	30,034
$1 under $5,000	535,859	595,211	23,113	10,380	340,601	45,210	316,534	57,771	414,690	232,184
$5,000 under $40,000	595,136	1,886,328	25,940	26,828	454,923	127,293	550,538	473,296	622,494	1,483,552
$40,000 under $100,000	265,935	2,342,265	13,200	17,892	220,658	181,994	281,885	732,775	291,063	2,160,510
$100,000 or more	151,182	6,041,549	2,511	8,512	135,271	239,496	170,775	1,453,838	173,554	3,924,584
Field crop, total	**421,945**	**1,318,125**	**29,391**	**34,736**	**292,217**	**121,624**	**648,575**	**1,679,803**	**737,148**	**5,404,303**
No farm receipts reported	13,569	12,698	*1,554	*1,000	8,997	929	5,213	10,729	4,854	5,487
$1 under $5,000	79,491	45,193	6,037	4,401	47,134	5,639	125,696	24,153	167,939	94,865
$5,000 under $40,000	160,008	178,239	11,476	14,198	97,562	22,200	276,799	282,341	311,109	951,676
$40,000 under $100,000	110,690	472,806	8,844	11,449	83,669	48,486	152,976	456,659	162,946	1,565,722
$100,000 or more	58,187	609,188	1,480	3,689	54,855	44,370	87,891	905,919	90,300	2,786,553
Vegetable and melon, total	**21,092**	**26,396**	***1,464**	***96**	**7,688**	**1,224**	**39,657**	**144,262**	**41,209**	**241,188**
No farm receipts reported	—	—	*58	*5	*12	*12	*13	*2,367	*17,479	*2
$1 under $5,000	*4,926	*1,543	—	—	*2,709	*53	17,194	**	**	10,579
$5,000 under $40,000	7,354	7,729	**1,406	**91	*2,585	*143	11,324	8,538	13,703	46,377
$40,000 under $100,000	*4,034	*6,906	—	—	*1,688	*579	3,883	24,305	4,807	43,751
$100,000 or more	4,778	10,218	**	**	694	438	7,243	109,052	5,220	140,479
Fruit and tree nut, total	**16,830**	**16,730**	**738**	**1,914**	**5,712**	**2,214**	**20,383**	**39,518**	**60,445**	**242,623**
No farm receipts reported	*1,974	*986	*11	*47	—	—	*2,077	*620	3,274	1,769
$1 under $5,000	5,267	3,649	*102	*62	2,156	200	2,589	1,984	27,567	19,079
$5,000 under $40,000	8,307	7,636	*494	*174	*2,059	*239	9,906	9,479	21,686	51,104
$40,000 under $100,000	108	101	*47	*38	*350	*53	2,017	3,379	3,101	20,358
$100,000 or more	1,174	4,358	84	1,594	1,147	1,722	3,794	24,056	4,817	150,313
Horticultural specialty, total	**7,604	**175,532	*4	*7	*85	*28	8,378	106,412	5,864	5,738
No farm receipts reported	—	—	—	—	—	—	**1,801	**458	*51	*1
$1 under $5,000	—	—	—	—	—	—	**	**	*528	*64
$5,000 under $40,000	—	—	—	—	*39	*1	*5,418	*21,535	*4,262	*4,133
$40,000 under $100,000	—	—	—	—	**46	**27	**1,159	**84,419	**1,023	**1,540
$100,000 or more	**	**	*4	*7	**	**	**	**	**	**
Beef cattle feedlots, total	**	**	*25	*68	4,969	4,283	5,567	105,947	3,187	44,531
No farm receipts reported	**	**	—	—	**1,959	**507	—	—	**734	**1,528
$1 under $5,000	**	**	*12	*10	**	**	**1,102	**54	**	**
$5,000 under $40,000	**	**	—	—	1,974	202	**	**	**	**
$40,000 under $100,000	**	**	—	—	*66	*41	*1,865	*58,276	*13	*182
$100,000 or more	**	**	*13	*58	970	3,534	2,600	47,617	2,440	42,821
Beef cattle, except feedlots, total	**561,556**	**2,967,110**	**23,919**	**17,737**	**433,946**	**177,704**	**303,854**	**279,195**	**333,966**	**773,941**
No farm receipts reported	19,454	24,325	*12	*21	11,006	1,405	6,103	9,930	3,441	2,176
$1 under $5,000	240,660	243,176	12,061	4,238	157,255	16,931	111,951	19,579	131,685	71,948
$5,000 under $40,000	229,435	635,430	9,564	6,852	201,041	56,107	129,673	76,317	150,126	245,199
$40,000 under $100,000	37,392	313,952	*1,854	*5,611	33,085	24,699	28,986	60,686	24,135	105,761
$100,000 or more	34,615	1,750,227	428	1,014	31,559	78,562	27,141	112,683	24,579	348,857
Hogs, sheep, and goats, total	**236,476**	**2,092,846**	**2,993**	**2,317**	**164,230**	**69,870**	**119,387**	**117,411**	**124,203**	**366,108**
No farm receipts reported	*4,203	*3,764	—	—	*2,712	*340	*352	*23	—	—
$1 under $5,000	106,823	185,583	*2,222	*913	58,983	7,258	26,259	4,955	29,356	16,643
$5,000 under $40,000	83,360	567,760	**735	**847	65,122	16,216	54,780	39,220	56,161	97,723
$40,000 under $100,000	27,116	509,706	**	**	22,615	20,460	23,547	32,493	24,111	129,568
$100,000 or more	14,974	826,033	*36	*556	14,798	25,597	14,449	40,720	14,575	122,174
Dairy farms, total	**161,408**	**3,167,930**	**3,105**	**1,846**	**141,982**	**148,291**	**124,987**	**202,283**	**129,147**	**529,283**
No farm receipts reported	*18	*21	—	—	*19	*13	*18	*5	*18	*7
$1 under $5,000	6,403	9,066	—	—	5,396	537	*1,674	*205	*563	*179
$5,000 under $40,000	57,312	317,087	*239	*108	48,018	16,817	43,517	22,231	42,452	45,407
$40,000 under $100,000	70,575	904,210	*2,432	*680	65,289	71,473	59,192	84,458	62,829	247,404
$100,000 or more	27,100	1,937,546	*434	*1,058	23,260	59,450	20,586	95,383	23,285	236,286
Poultry and eggs, total	**36,177**	**462,724**	***288**	***341**	**20,276**	**10,868**	**12,447**	**6,877**	**13,323**	**24,558**
No farm receipts reported	*370	*72	—	—	—	—	—	—	—	—
$1 under $5,000	13,349	16,883	**288	**341	6,951	425	*2,080	*104	*3,086	*1,155
$5,000 under $40,000	17,001	36,897	—	—	8,048	3,085	5,731	1,022	7,681	3,080
$40,000 under $100,000	*4,305	*41,766	—	—	*4,147	*3,538	*3,707	*3,226	*1,536	*14,451
$100,000 or more	1,152	367,106	**	**	1,130	3,819	929	2,525	1,020	5,871
General livestock except animal specialty, total	**75,978**	**501,067**	***436**	***2,554**	**54,496**	**31,258**	**25,850**	**26,486**	**37,882**	**139,256**
No farm receipts reported	14,151	15,827	—	—	8,305	1,537	*2,153	*240	*3,522	*2,126
$1 under $5,000	31,676	40,956	—	—	19,169	1,590	7,407	821	12,726	3,272
$5,000 under $40,000	15,756	67,906	*407	*2,542	13,581	2,697	6,551	7,018	8,887	26,727
$40,000 under $100,000	7,875	71,548	**29	**12	7,211	10,193	5,074	8,249	6,729	31,023
$100,000 or more	6,520	304,831	**	**	6,230	15,241	4,665	10,157	6,018	76,109
Animal specialty, total	**54,565**	**183,713**	***1,259**	***642**	**53,943**	**31,406**	**11,883**	**3,646**	**9,379**	**5,098**
No farm receipts reported	10,415	11,908	*1,239	*408	8,882	2,801	2,016	654	*3,363	*1,851
$1 under $5,000	31,950	35,943	—	—	29,924	10,595	8,259	804	3,938	845
$5,000 under $40,000	9,945	51,782	—	—	12,587	9,170	*1,441	*1,377	1,461	634
$40,000 under $100,000	1,564	12,540	**20	**234	1,974	2,307	92	412	510	896
$100,000 or more	691	71,540	**	**	576	6,533	75	399	107	872
Farms not allocable, total	**43,838**	**57,691**	**5,640**	**3,289**	**24,864**	**4,396**	**38,147**	**38,618**	**46,469**	**54,238**
No farm receipts reported	25,092	33,487	1,624	453	13,021	2,134	21,437	10,225	21,884	16,614
$1 under $5,000	13,621	12,309	*2,392	*735	8,966	1,476	11,623	2,691	19,835	13,555
$5,000 under $40,000	4,712	4,816	**1,624	**2,101	2,307	416	4,298	4,165	4,234	9,966
$40,000 under $100,000	350	2,673	**	**	519	145	544	591	344	1,362
$100,000 or more	63	4,406	—	—	51	224	245	20,946	172	12,740

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farm, operators only, total	**247,175**	**174,829**	**1,819,396**	**5,398,223**	**203,041**	**309,071**	**- 1,613,745**	**517,827**	**15,397,646**	**497,681**	**5,922,856**
No farm receipts reported	9,125	7,725	67,807	30,406	959	276	- 915,460	2,454	2,370	*107	*- 37
$1 under $5,000	66,746	13,606	502,457	231,598	31,508	4,922	- 2,301,223	147,149	108,939	138,243	61,987
$5,000 under $40,000	72,784	30,406	737,662	1,280,471	79,201	68,578	- 949,012	198,023	985,292	196,256	624,115
$40,000 under $100,000	65,892	42,389	317,161	1,413,689	56,946	69,599	1,498,835	90,212	1,280,490	90,103	931,250
$100,000 or more	32,628	80,703	194,309	2,442,060	34,427	165,697	1,053,114	79,989	13,020,555	72,972	4,305,542
Field crop, total	**34,231**	**14,744**	**745,367**	**3,136,108**	**137,468**	**152,206**	**1,690,567**	**98,572**	**1,392,570**	**99,557**	**781,127**
No farm receipts reported	54	47	10,292	6,152	*24	*3	- 127,864	—	—	—	—
$1 under $5,000	6,555	1,200	167,591	78,910	15,760	1,832	- 422,042	5,515	1,412	5,114	962
$5,000 under $40,000	11,320	2,874	312,952	625,756	55,841	28,986	- 24,968	33,952	77,051	33,207	47,396
$40,000 under $100,000	13,377	8,039	159,592	838,832	46,570	65,781	1,236,433	34,294	281,685	36,570	252,035
$100,000 or more	2,925	2,583	94,940	1,586,457	19,273	55,604	1,029,007	24,811	1,032,421	24,666	480,734
Vegetable and melon, total	***2,958**	***134**	**44,341**	**139,075**	**524**	**1,445**	**76,496**	**6,233**	**434,027**	**5,860**	**185,067**
No farm receipts reported	—	—	*13	*3	—	—	*- 945	—	—	—	—
$1 under $5,000	**1,257	**16	15,779	7,280	—	—	- 58,657	*786	*314	*787	*- 203
$5,000 under $40,000	**	**	15,560	25,420	*442	*173	13,573	*378	*768	—	—
$40,000 under $100,000	*1,667	*40	4,539	29,762	—	—	15,378	*1,716	*47,857	*1,721	*9,982
$100,000 or more	*34	*77	8,450	76,610	82	1,271	107,147	3,353	385,087	3,352	175,288
Fruit and tree nut, total	**768**	**293**	**50,631**	**99,628**	**6,258**	**124,026**	**- 93,853**	**4,027**	**28,722**	**6,176**	**13,495**
No farm receipts reported	—	—	2,538	2,203	—	—	- 50,434	—	—	—	—
$1 under $5,000	*350	*57	20,343	8,940	*83	*20	- 132,098	*752	*1,076	*2,627	*1,522
$5,000 under $40,000	**334	**69	19,710	27,238	*4,793	*35,317	- 31,129	*2,457	*4,492	*2,456	*2,608
$40,000 under $100,000	**	**	2,978	8,426	*24	*825	43,944	*336	*1,518	*336	*329
$100,000 or more	*84	*166	5,062	52,820	1,358	87,864	75,863	482	21,636	757	9,035
Horticultural specialty, total	***2,407**	***1,093**	**7,524**	**9,158**	***44**	***148**	**49,160**	**2,623**	**63,307**	***6,329**	***191,441**
No farm receipts reported	—	—	*22	*3	—	—	*- 2,904	—	—	—	—
$1 under $5,000	—	—	*3,760	*799	—	—	4,968	*769	*164	—	—
$5,000 under $40,000	—	—	*2,541	*1,375	—	—	9,817	*516	*594	—	—
$40,000 under $100,000	—	—	*1	*3	—	—	*6,483	*895	*19,071	—	—
$100,000 or more	**	**	*1,200	*6,978	*44	*148	30,797	*443	*43,478	**	**
Beef cattle feedlots, total	**	**	**7,484**	**19,673**	***13**	***42**	**- 91,206**	**4,744**	**825,714**	**	**
No farm receipts reported	**	**	**2,093	**1,365	—	—	*- 3,690	—	—	—	—
$1 under $5,000	**	**	**	**	**13	**42	- 10,138	*1,640	*5,070	**	**
$5,000 under $40,000	**	**	**	**	—	—	- 1,878	*1,163	*19,939	**	**
$40,000 under $100,000	**	**	*1,868	*519	**	**	- 11,483	*71	*3,003	**	**
$100,000 or more	**	**	3,523	17,788	**	**	- 64,017	1,870	797,702	**	**
Beef cattle, except feedlots, total	**56,182**	**33,093**	**466,490**	**902,963**	**23,704**	**11,870**	**- 2,145,905**	**196,449**	**8,510,690**	**179,119**	**2,885,437**
No farm receipts reported	1,053	1,794	11,069	4,552	*408	*80	- 155,184	*1,274	*1,796	**60,734	**29,062
$1 under $5,000	27,064	5,929	180,991	87,179	10,016	1,851	- 844,447	65,764	47,505	**	**
$5,000 under $40,000	20,960	10,861	204,173	344,067	7,831	971	- 679,767	73,541	401,365	71,558	207,920
$40,000 under $100,000	4,232	4,159	38,109	162,316	646	631	- 87,913	24,976	571,225	21,727	205,256
$100,000 or more	2,873	10,350	32,148	304,849	4,803	8,337	- 378,594	30,894	7,488,799	25,100	2,443,200
Hogs, sheep, and goats, total	**22,268**	**5,992**	**169,078**	**339,685**	**20,402**	**9,101**	**- 548,860**	**91,368**	**1,094,430**	**89,239**	**865,171**
No farm receipts reported	—	—	*2,712	*593	—	—	*- 10,189	*1,073	*537	—	—
$1 under $5,000	14,780	1,535	53,346	22,614	*3,789	*802	- 343,536	32,046	19,660	30,954	2,717
$5,000 under $40,000	*2,361	*199	71,465	111,379	*8,106	*2,852	- 217,292	39,477	197,944	39,450	223,559
$40,000 under $100,000	*2,006	*811	27,052	99,860	*4,831	*2,038	- 34,069	11,014	124,649	12,502	229,133
$100,000 or more'	3,121	3,448	14,503	105,238	*3,676	*3,411	56,226	7,758	751,641	6,333	409,762
Dairy farms, total	**100,712**	**82,268**	**158,068**	**502,829**	**5,648**	**993**	**767,839**	**25,076**	**198,546**	**24,694**	**61,717**
No farm receipts reported	**3,998	**344	*30	*18	—	—	*- 1,266	—	—	—	—
$1 under $5,000	**	**	4,921	2,563	—	—	- 33,106	—	—	—	—
$5,000 under $40,000	32,032	8,091	57,926	82,939	*29	*87	136,126	13,899	33,226	13,925	9,319
$40,000 under $100,000	41,710	25,196	69,350	219,399	*4,873	*324	365,235	8,653	35,471	8,225	- 3,107
$100,000 or more	22,972	48,638	25,841	197,911	*746	*582	300,849	2,524	129,849	2,544	55,505
Poultry and eggs, total	**3,124**	**3,833**	**27,019**	**53,110**	***358**	***258**	**- 35,986**	**6,177**	**160,598**	**7,410**	**56,180**
No farm receipts reported	—	—	*370	*22	—	—	*- 1,310	—	—	—	—
$1 under $5,000	*1,984	*154	5,286	641	—	—	- 32,227	*1,472	*214	*1,425	*506
$5,000 under $40,000	*791	*77	15,694	17,321	—	—	7,466	*3,480	*1,677	*5,283	*11,556
$40,000 under $100,000	*158	*231	4,425	17,517	—	—	6,542	*521	*340	*599	*15,699
$100,000 or more	*191	*3,370	1,244	17,610	*358	*258	- 16,457	704	158,367	103	28,418
General livestock except animal specialty, total	**5,353**	**1,567**	**52,634**	**115,490**	**4,432**	**8,225**	**- 359,073**	**61,614**	**2,455,778**	**84,148**	**818,733**
No farm receipts reported	*966	*328	5,736	3,383	*21	*43	- 66,171	*93	*14	*93	*- 14
$1 under $5,000	3,902	333	17,675	6,330	—	—	- 102,232	28,622	22,977	28,197	26,293
$5,000 under $40,000	*207	*81	14,908	12,553	**362	**81	- 131,503	19,948	183,332	21,813	102,366
$40,000 under $100,000	*55	*21	7,919	32,181	**	**	- 14,371	6,284	168,647	7,546	196,423
$100,000 or more	223	805	6,396	61,043	4,049	8,102	- 44,797	6,667	2,080,807	6,499	493,665
Animal specialty, total	**14,744**	**30,382**	**28,337**	**25,273**	**1,589**	**144**	**- 437,020**	**17,758**	**160,823**	**11,882**	**48,281**
No farm receipts reported	5,822	5,199	4,474	1,669	*366	*48	- 98,928	*13	*23	*13	*- 23
$1 under $5,000	4,648	3,046	11,740	4,989	*1,154	*12	- 165,834	8,987	9,316	5,947	1,002
$5,000 under $40,000	3,257	7,711	10,823	12,577	*46	*10	- 104,561	7,155	50,117	5,271	11,704
$40,000 under $100,000	843	3,273	918	3,029	—	—	- 21,070	1,163	19,775	518	12,590
$100,000 or more	174	11,152	382	3,009	*23	*75	- 46,626	440	81,593	133	23,007
Farms not allocable, total	**4,428**	**1,431**	**62,423**	**55,232**	**2,601**	**613**	**- 485,904**	**3,186**	**72,443**	**3,267**	**16,208**
No farm receipts reported	1,130	330	30,550	11,756	*140	*103	- 396,676	**797	**1,230	—	—
$1 under $5,000	3,178	1,021	21,023	11,353	*705	*405	- 161,874	**	**	819	258
$5,000 under $40,000	**120	**80	9,820	18,533	*1,752	*102	75,104	*2,057	*14,788	*2,121	*- 38
$40,000 under $100,000	—	—	410	1,844	—	—	- 6,274	*289	*7,249	*288	*11,417
$100,000 or more	**	**	620	11,747	*4	*4	3,716	43	49,175	*39	*4,571

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Number of farms	Farm business receipts total	Agriculture program payments received		Commodity credit loans received		Patronage dividends and per-unit retains		Farm deductions total	Conservation expenses	
			Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farm, landlords only, total	**422,068**	**5,116,709**	**68,454**	**57,812**	**3,262**	**16,232**	**111,889**	**30,962**	**2,660,824**	**25,406**	**14,524**
No farm receipts reported	3,572	—	—	—	—	—	—	—	7,075	*90	*11
$1 under $5,000	170,540	371,877	24,269	5,920	*452	*724	27,045	1,861	297,051	6,287	1,564
$5,000 under $40,000	226,582	3,336,421	40,439	45,523	2,469	12,535	75,011	21,405	1,670,512	16,949	10,384
$40,000 under $100,000	19,465	1,059,354	2,609	4,707	*337	*2,973	8,616	6,295	528,115	1,934	1,561
$100,000 or more	1,909	349,057	1,137	1,662	*4	*	1,217	1,401	158,072	*146	*1,004
Field crop, total	**354,196**	**4,204,542**	**64,363**	**53,721**	**3,262**	**16,232**	**102,706**	**27,434**	**2,082,778**	**19,372**	**10,729**
No farm receipts reported	*315	—	—	—	—	—	—	—	*90	—	—
$1 under $5,000	143,842	313,060	22,996	5,139	*452	*724	25,443	1,639	235,095	3,356	760
$5,000 under $40,000	193,235	2,836,863	37,624	42,227	2,469	12,535	68,807	20,236	1,353,781	15,177	7,775
$40,000 under $100,000	15,087	801,823	2,608	4,705	*337	*2,973	7,322	4,429	358,806	*694	*1,192
$100,000 or more	1,717	252,795	1,135	1,650	*4	*	1,134	1,130	135,007	*145	*1,002
Vegetable and melon, total	**6,600**	**93,164**	**—**	**—**	**—**	**—**	***1,091**	***99**	**63,998**	***131**	***129**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*2,543	*5,391	—	—	—	—	—	—	*1,575	—	—
$5,000 under $40,000	**4,057	**87,773	—	—	—	—	**1,091	**	62,196	*131	*129
$40,000 under $100,000	**	**	—	—	—	—	**	**	*55	—	—
$100,000 or more	**	**	—	—	—	—	—	—	*172	—	—
Fruit and tree nut, total	**1,992**	**37,963**	***400**	***379**	**—**	**—**	***163**	***535**	**12,041**	****922**	****2,237**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,110	887	—	—	—	—	—	—	2,708	**	**
$5,000 under $40,000	714	14,266	**400	**379	—	—	**83	**330	*6,899	—	—
$40,000 under $100,000	*84	*7,933	—	—	—	—	**	**	*548	—	—
$100,000 or more	*84	*14,877	**	**	—	—	*80	*205	*1,886	—	—
Horticultural specialty, total	****99**	****64,250**	**—**	**—**	**—**	**—**	**—**	**—**	***18,731**	**—**	**—**
No farm receipts reported	**	**	—	—	—	—	—	—	*29	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	—	—	—	—	—	—	*9	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	**	**	—	—	—	—	—	—	*18,693	—	—
Beef cattle feedlots, total	**	**	**—**	**—**	**—**	**—**	**—**	**—**	***123**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	—	—	—	—	—	—	*123	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	**8,949**	**117,217**	****1,432**	****1,227**	**—**	**—**	**2,026**	**908**	**60,063**	**	**
No farm receipts reported	**2,845	**7,921	—	—	—	—	—	—	*4	—	—
$1 under $5,000	**	**	**	**	—	—	*254	*33	10,709	**	**
$5,000 under $40,000	5,950	85,642	**	**	—	—	**1,772	**875	**49,350	**	**
$40,000 under $100,000	*150	*9,267	**	**	—	—	**	**	**	**	**
$100,000 or more	*4	*14,387	—	—	—	—	**	**	**	—	—
Hogs, sheep, and goats, total	***4,639**	***219,554**	******	******	**—**	**—**	***2,043**	***139**	***186,964**	***317**	***119**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*11	*6	—	—	—	—	—	—	*8	—	—
$5,000 under $40,000	*2,848	*89,101	—	—	—	—	*2,043	*139	*66,745	*317	*119
$40,000 under $100,000	**1,780	**130,447	—	—	—	—	—	—	*119,666	—	—
$100,000 or more	**	**	**	**	—	—	—	—	*545	—	—
Dairy farms, total	***740**	***6,567**	***474**	***1,204**	**—**	**—**	***475**	***15**	***5,361**	****4,664**	****1,310**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**740	**6,567	*474	*1,204	—	—	**475	**15	*5,203	—	—
$40,000 under $100,000	**	**	—	—	—	—	—	—	*27	—	—
$100,000 or more	**	**	—	—	—	—	**	**	*131	**	**
Poultry and eggs, total	***485**	***9**	**—**	**—**	**—**	**—**	**—**	**—**	***46**	******	******
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	**485	**8	—	—	—	—	—	—	*27	—	—
$5,000 under $40,000	**	**	—	—	—	—	—	—	*19	**	**
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Animal specialty, total	***1,861**	***4,148**	**—**	**—**	**—**	**—**	**—**	**—**	***4,183**	**—**	**—**
No farm receipts reported	*46	—	—	—	—	—	—	—	*40	—	—
$1 under $5,000	*1,655	*1,501	—	—	—	—	—	—	*44	—	—
$5,000 under $40,000	**160	**2,646	—	—	—	—	—	—	*3,669	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	**	**	—	—	—	—	—	—	*430	—	—
Farms not allocable, total	**42,507**	**389,295**	**1,785**	**1,281**	**—**	**—**	**3,385**	**1,831**	**226,539**	**	**
No farm receipts reported	3,209	—	—	—	—	—	—	—	6,913	**	**
$1 under $5,000	18,051	43,107	1,018	712	—	—	1,348	189	46,886	**	**
$5,000 under $40,000	18,881	214,716	*767	*570	—	—	*826	*104	128,616	**	**
$40,000 under $100,000	2,362	110,138	—	—	—	—	**1,211	**1,538	43,193	**	**
$100,000 or more	*4	*1,334	—	—	—	—	**	*	*931	—	—

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Feed purchased		Land clearing expenses		Veterinary fees, medicine		Seed, plants purchased		Fertilizers, lime, chemicals	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Farm, landlords only, total	**46,410**	**143,382**	**16,631**	**11,651**	**24,569**	**3,221**	**157,460**	**129,995**	**249,328**	**569,808**
No farm receipts reported	*2,008	*2,168	—	—	*147	*4	628	93	789	400
$1 under $5,000	9,014	4,375	*5,249	*2,078	4,193	176	32,593	8,754	71,511	42,723
$5,000 under $40,000	29,961	49,038	10,531	8,621	19,623	2,403	108,666	82,313	157,836	369,130
$40,000 under $100,000	4,883	81,513	*687	*94	542	608	14,267	25,838	17,502	123,064
$100,000 or more	544	6,267	164	858	64	29	1,306	12,998	1,690	34,492
Field crop, total	**31,795**	**33,388**	**13,267**	**10,174**	**18,178**	**2,099**	**141,458**	**112,120**	**227,742**	**500,212**
No farm receipts reported	—	—	—	—	—	—	—	—	**65,686	**39,161
$1 under $5,000	5,872	2,513	*3,318	*1,242	*3,678	*148	30,214	8,212	**	**
$5,000 under $40,000	22,394	20,100	9,101	7,985	14,013	1,389	99,788	76,628	147,142	331,711
$40,000 under $100,000	2,991	4,707	*686	*89	429	549	10,247	20,028	13,403	96,205
$100,000 or more	*538	*6,068	*162	*857	*58	*14	1,209	7,252	1,511	33,135
Vegetable and melon, total	—	—	—	—	*44	**	*2,380	*1,386	5,681	15,988
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	*2,072	*943
$5,000 under $40,000	—	—	—	—	**	**	**2,380	**1,386	**3,609	**15,046
$40,000 under $100,000	—	—	—	—	—	—	**	**	**	**
$100,000 or more	—	—	—	—	—	—	—	—	**	**
Fruit and tree nut, total	—	—	—	—	—	—	*399	*340	*816	*3,403
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	*334	*781
$5,000 under $40,000	—	—	—	—	—	—	*399	*340	*401	*1,733
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	*81	*889
Horticultural specialty, total	—	—	—	—	—	—	*96	*5,746	*97	*424
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	**97	**424
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	*96	*5,746	**	**
Beef cattle feedlots, total	**3,975	**3,957	—	—	**2,651	**537	**3,024	**1,598	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	—	—	**	**	**	**	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	**	**	—	—	**	**	**	**	3,041	8,336
No farm receipts reported	**	**	—	—	—	—	—	—	—	—
$1 under $5,000	**	**	—	—	**	**	**	**	*39	*32
$5,000 under $40,000	**	**	—	—	**	**	**	**	2,889	7,684
$40,000 under $100,000	**	**	—	—	**	**	**	**	*113	*620
$100,000 or more	**	**	—	—	**	**	—	—	—	—
Hogs, sheep, and goats, total	*4,639	*102,847	—	—	*2,849	*503	*4,140	*6,083	*4,140	*22,735
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*11	*3	—	—	**2,849	**503	—	—	—	—
$5,000 under $40,000	*2,848	*26,375	—	—	**	**	*2,361	*2,281	*2,361	*10,027
$40,000 under $100,000	**1,780	**76,468	—	—	—	—	*1,779	*3,802	*1,779	*12,707
$100,000 or more	**	**	—	—	—	—	—	—	—	—
Dairy farms, total	**500	**208	—	—	*498	*55	**498	**54	**20	**14
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	—	—	**498	**55	**498	**54	**	**
$40,000 under $100,000	**	**	—	—	**	**	**	**	**	**
$100,000 or more	**	**	—	—	**	**	—	—	**	**
Poultry and eggs, total	**	**	—	—	—	—	**5,465	**2,669	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	—	—	—	—	**	**	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	—	—	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—
Animal specialty, total	*220	*292	—	—	*177	*20	—	—	**	**
No farm receipts reported	*45	*34	—	—	**177	**20	—	—	—	—
$1 under $5,000	*17	*9	—	—	**	**	—	—	**	**
$5,000 under $40,000	*158	*249	—	—	**	**	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	**	**	—	—	—	—
Farms not allocable, total	**5,281**	**2,670**	*3,364	*1,478	*172	*7	**	**	**7,791**	**18,696**
No farm receipts reported	*1,962	*2,130	—	—	*146	*4	**	**	788	399
$1 under $5,000	*2,709	*439	*1,931	*836	**26	**3	**	**	3,364	1,804
$5,000 under $40,000	**610	**100	**1,433	**642	**	**	**	**	1,434	2,970
$40,000 under $100,000	—	—	**	**	—	—	**	**	*2,205	*13,523
$100,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 14. — Farm Proprietorships: Selected Items by Farm Industry and Size of Farm Receipts — Continued

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

Size of farm business receipts	Breeding fees		Gasoline, fuel, oil		Storage, warehousing		Net income (less deficit)	Purchased livestock bought for resale			
								Cost of purchased livestock		Profit (loss) from sales of purchased livestock	
	Number of farms	Amount	Number of farms	Amount	Number of farms	Amount		Number of farms	Amount	Number of farms	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Farm, landlords only, total	**2,431**	**538**	**104,224**	**94,653**	**45,107**	**22,334**	**2,116,513**	*530	*3,265	*1,564	*11,237
No farm receipts reported	*2	*39	*226	*74	—	—	- 9,507	—	—	—	—
$1 under $5,000	*2,000	*50	30,703	18,675	11,807	860	36,411	—	—	—	—
$5,000 under $40,000	**429	**449	67,294	50,114	29,213	14,547	1,478,398	*488	*2,386	*1,522	*10,739
$40,000 under $100,000	**	**	4,968	21,676	3,806	6,208	489,937	*19	*501	*19	*353
$100,000 or more	**	**	1,033	4,115	281	719	121,274	*23	*378	*23	*145
Field crop, total	***1,991**	***51**	**85,224**	**71,835**	**40,437**	**20,523**	**1,880,557**	***23**	***378**	***1,057**	***9,683**
No farm receipts reported	—	—	—	—	—	—	*- 164	—	—	—	—
$1 under $5,000	**1,991	**51	22,115	16,959	11,772	859	48,932	—	—	—	—
$5,000 under $40,000	—	—	59,196	41,744	25,575	12,814	1,326,763	—	—	*1,034	*9,538
$40,000 under $100,000	**	**	3,061	9,862	2,810	6,131	409,150	—	—	—	—
$100,000 or more	—	—	852	3,270	280	719	95,876	*23	*378	*23	*145
Vegetable and melon, total	—	—	***3,240**	***2,504**	***2,208**	***666**	**24,021**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	*2,072	*155	—	—	*3,816	—	—	—	—
$5,000 under $40,000	—	—	**1,168	**2,348	**2,208	**666	**20,253	—	—	—	—
$40,000 under $100,000	—	—	**	**	**	**	**	—	—	—	—
$100,000 or more	—	—	—	—	—	—	*- 48	—	—	—	—
Fruit and tree nut, total	—	—	***396**	***191**	—	—	**15,493**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	**315	**11	—	—	- 2,651	—	—	—	—
$5,000 under $40,000	—	—	**	**	—	—	3,531	—	—	—	—
$40,000 under $100,000	—	—	**	**	—	—	*7,218	—	—	—	—
$100,000 or more	—	—	*81	*179	—	—	*7,395	—	—	—	—
Horticultural specialty, total	—	—	***97**	***641**	—	—	***11,073**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	*- 45	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	*- 7	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	**	**	—	—	*11,125	—	—	—	—
Beef cattle feedlots, total	—	—	**	**	—	—	***- 96**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	**	**	—	—	*- 96	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	***402**	***148**	**3,559**	**3,880**	****199**	****5**	**39,397**	***20**	***533**	***20**	***356**
No farm receipts reported	—	—	—	—	—	—	*- 5	—	—	—	—
$1 under $5,000	—	—	*487	*221	—	—	- 3,873	—	—	—	—
$5,000 under $40,000	**402	**148	2,960	3,439	**	**	34,150	**20	**533	**20	**356
$40,000 under $100,000	—	—	**112	**220	—	—	*2,037	**	**	**	**
$100,000 or more	**	**	**	**	—	—	*7,087	—	—	—	—
Hogs, sheep, and goats, total	***10**	*([1])	***1,791**	***11,587**	**	**	***24,997**	***487**	***2,354**	***487**	***1,198**
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*10	*([1])	*10	*1	—	—	*- 10	—	—	—	—
$5,000 under $40,000	—	—	**1,781	**11,586	—	—	*18,580	*487	*2,354	*487	*1,198
$40,000 under $100,000	—	—	**	**	—	—	*6,620	—	—	—	—
$100,000 or more	—	—	**	**	**	**	*- 192	—	—	—	—
Dairy farms, total	**28	**337	**499	**244	**22	**2	**573	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	**	**	**	**	*22	*2	*579	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	*16	—	—	—	—
$100,000 or more	**	**	**	**	—	—	*- 21	—	—	—	—
Poultry and eggs, total	**	**	**	**	—	—	***- 574**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*- 553	—	—	—	—
$5,000 under $40,000	**	**	**	**	—	—	*- 21	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
General livestock except animal specialty, total	—	—	—	—	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Animal specialty, total	**	**	***158**	***526**	—	—	***- 2,324**	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	*- 126	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*1,450	—	—	—	—
$5,000 under $40,000	—	—	*158	*526	—	—	*- 3,511	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	**	**	—	—	—	—	*- 136	—	—	—	—
Farms not allocable, total	**	**	**9,260**	**3,247**	***2,241**	***1,138**	**123,395**	—	—	—	—
No farm receipts reported	**	**	*226	*74	—	—	- 9,167	—	—	—	—
$1 under $5,000	—	—	5,706	1,328	*35	*1	- 10,699	—	—	—	—
$5,000 under $40,000	**	**	3,312	1,807	*1,211	*1,060	78,242	—	—	—	—
$40,000 under $100,000	—	—	*16	*39	*995	*77	64,831	—	—	—	—
$100,000 or more	—	—	—	—	—	—	*188	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1]Less than $500.

Note: Detail may not add to total because of rounding.

Table 15. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Returns with and without adjusted gross income, total	**11,406,161**	**12,701,597**	**505,884,882**	**254,368,908**	**55,449,987**	**198,918,921**	**46,806,205**	**2,857,630**	**2,901,637**	**2,272,723**	**66,824**	**102,538**	**43,948,575**	**49,567,962**
Returns with adjusted gross income, total	10,918,454	12,127,968	455,586,547	263,681,798	63,023,740	200,658,058	46,804,986	2,857,454	2,901,601	2,272,550	66,823	102,538	43,947,533	49,447,277
Under $5,000	1,218,900	1,317,761	30,927,751	3,513,120	645,853	2,867,267	31,294	4,169	46,120	3,765	**3,165	**899	27,125	202,730
$5,000 under $10,000	1,729,647	1,894,652	47,818,617	12,940,587	4,253,233	8,687,354	508,642	74,303	289,402	61,792	**	**	434,339	906,522
$10,000 under $20,000	3,024,379	3,352,304	97,956,941	44,864,952	10,940,478	33,924,474	3,957,150	433,548	851,251	359,492	17,928	13,057	3,523,602	4,710,015
$20,000 under $50,000	4,106,042	4,575,493	173,486,457	124,561,073	26,303,555	98,257,518	18,678,832	1,174,338	1,292,334	930,687	28,710	40,991	17,504,495	19,790,479
$50,000 under $100,000	668,679	776,393	67,956,899	44,141,174	14,319,915	29,821,259	10,755,359	573,189	314,832	445,206	12,271	25,858	10,182,170	10,961,733
$100,000 under $500,000	164,264	201,977	31,578,105	26,479,272	5,733,802	20,745,470	9,498,251	446,117	102,384	351,238	4,427	18,971	9,052,134	9,499,429
$500,000 under $1,000,000	4,679	6,577	2,645,213	3,143,220	313,691	2,829,529	1,425,770	70,775	3,683	56,035	215	1,559	1,354,995	1,425,723
$1,000,000 or more	1,864	2,811	3,216,565	4,038,400	513,214	3,525,186	1,949,687	81,014	1,595	64,335	108	1,204	1,868,673	1,950,647
Returns with no adjusted gross income	487,707	573,629	50,298,335	- 9,312,890	- 7,573,753	- 1,739,137	1,219	177	36	174	**	**	1,042	120,685
All Nonfarm Industries														
Returns with and without adjusted gross income, total	**8,931,712**	**9,730,019**	**411,205,713**	**206,644,259**	**54,947,219**	**151,697,040**	**37,430,302**	**1,968,144**	**1,950,211**	**1,453,284**	**63,013**	**98,975**	**35,462,158**	**40,256,446**
Returns with adjusted gross income, total	8,614,882	9,367,782	380,302,778	212,150,438	58,156,249	153,994,189	37,429,120	1,967,989	1,950,189	1,453,130	63,012	98,975	35,461,131	40,161,423
Under $5,000	960,558	1,017,914	23,601,235	2,764,270	1,021,894	1,742,376	27,736	2,212	27,450	1,809	**3,165	**899	25,524	176,414
$5,000 under $10,000	1,338,458	1,441,213	39,098,542	9,990,432	3,919,297	6,071,135	380,997	42,051	171,740	31,104	**	**	338,946	747,182
$10,000 under $20,000	2,325,060	2,530,828	78,811,266	34,696,146	9,748,133	24,948,013	2,990,979	254,720	519,922	187,755	16,759	12,787	2,736,259	3,741,559
$20,000 under $50,000	3,293,456	3,589,679	147,393,468	100,288,025	23,935,228	76,352,797	14,764,006	741,603	893,730	526,040	28,376	40,625	14,022,402	15,969,082
$50,000 under $100,000	557,991	625,274	58,370,094	36,826,456	13,045,239	23,781,217	8,802,791	421,695	251,308	312,541	10,720	24,135	8,381,096	9,047,637
$100,000 under $500,000	133,913	155,747	27,539,037	21,544,074	5,542,991	16,001,083	7,629,595	371,973	81,672	286,636	3,722	18,109	7,257,622	7,643,976
$500,000 under $1,000,000	3,883	5,003	2,422,698	2,611,874	372,244	2,239,630	1,174,787	62,427	3,034	49,913	185	1,352	1,112,360	1,176,100
$1,000,000 or more	1,563	2,124	3,066,439	3,429,162	571,222	2,857,940	1,658,230	71,307	1,333	57,332	86	1,066	1,586,922	1,659,473
Returns with no adjusted gross income	316,830	362,237	30,902,935	- 5,506,179	- 3,209,030	- 2,297,149	1,182	155	22	154	**	**	1,027	95,023
Agriculture, Forestry, and Fishing														
Returns with and without adjusted gross income, total	**3,191,110**	**3,279,306**	**101,112,780**	**64,680,471**	**1,279,306**	**63,401,165**	**13,104,390**	**1,268,044**	**1,226,838**	**1,140,906**	**11,963**	**14,348**	**11,836,345**	**13,163,842**
Returns with adjusted gross income, total	2,969,430	3,051,825	81,068,166	69,614,212	5,799,458	63,814,754	13,104,035	1,267,881	1,226,809	1,140,746	11,963	14,348	11,836,154	13,112,866
Under $5,000	337,975	344,670	7,829,273	984,936	- 343,694	1,328,630	5,767	2,537	22,577	2,475	—	—	3,230	42,092
$5,000 under $10,000	487,719	501,735	9,416,468	3,659,530	455,709	3,203,821	150,018	38,268	141,804	38,128	—	—	111,750	207,428
$10,000 under $20,000	875,846	897,783	20,310,596	12,751,956	1,346,740	11,405,216	1,184,160	223,100	409,469	210,077	4,008	1,958	961,060	1,222,940
$20,000 under $50,000	1,063,586	1,091,069	28,284,862	31,918,755	2,778,939	29,139,816	5,083,791	559,560	523,678	518,316	3,465	3,685	4,524,232	5,030,556
$50,000 under $100,000	156,399	164,929	10,563,673	10,366,162	1,485,914	8,880,248	2,711,552	227,609	94,467	198,508	3,120	3,924	2,483,943	2,670,719
$100,000 under $500,000	45,794	49,249	4,264,579	7,563,367	196,541	7,366,826	2,834,170	161,379	32,991	130,141	1,253	3,817	2,672,791	2,809,125
$500,000 under $1,000,000	1,475	1,660	245,895	991,591	- 60,193	1,051,784	460,931	23,371	1,254	18,920	74	439	437,560	461,691
$1,000,000 or more	636	730	152,821	1,377,915	- 60,499	1,438,414	673,645	32,057	569	26,181	43	525	641,589	668,315
Returns with no adjusted gross income	221,680	227,481	20,044,614	- 4,933,741	- 4,520,152	- 413,589	355	163	*29	*161	—	—	*192	50,976
Mining														
Returns with and without adjusted gross income, total	**112,469**	**119,763**	**8,567,096**	**8,810,363**	**294,773**	**8,515,590**	**3,229,782**	**236,923**	**60,581**	**201,927**	**2,774**	**6,407**	**2,992,859**	**3,332,824**
Returns with adjusted gross income, total	107,872	114,822	7,782,602	9,323,276	502,334	8,820,942	3,229,599	236,921	60,577	201,926	2,774	6,407	2,992,677	3,304,987
Under $5,000	3,874	3,916	78,445	10,715	- 2,456	13,171	*36	—	—	—	—	—	*36	1,783
$5,000 under $10,000	5,048	5,136	82,253	37,797	- 9,275	47,072	1,955	*302	*1,530	*131	—	—	1,653	3,259
$10,000 under $20,000	16,677	17,653	247,474	255,197	- 18,583	273,780	24,365	3,444	7,027	3,165	—	—	20,922	32,680
$20,000 under $50,000	36,455	37,869	1,165,344	1,206,533	10,771	1,195,762	187,765	21,168	18,870	16,742	1,187	2,361	166,597	202,443
$50,000 under $100,000	24,888	26,154	1,189,092	1,744,268	30,451	1,713,817	428,979	40,770	16,448	37,379	806	1,513	388,209	444,902
$100,000 under $500,000	18,941	21,732	3,000,828	3,567,078	173,075	3,394,003	1,345,267	97,650	14,897	81,769	681	1,882	1,247,617	1,374,212
$500,000 under $1,000,000	1,354	1,562	730,489	910,666	81,383	829,283	426,206	30,084	1,207	25,024	61	262	396,122	429,764
$1,000,000 or more	635	800	1,288,678	1,591,022	236,967	1,354,055	815,025	43,503	598	37,716	39	388	771,522	815,944
Returns with no adjusted gross income	4,597	4,941	784,494	- 512,913	- 207,562	- 305,351	*183	*2	*4	*1	—	—	*182	27,837

Footnotes at end of table.

Table 15. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction														
Returns with and without adjusted gross income, total	**1,069,424**	**1,073,301**	**47,834,507**	**16,680,978**	**7,460,876**	**9,220,102**	**2,186,633**	**169,590**	**237,411**	**135,160**	**7,903**	**12,864**	**2,017,044**	**2,655,978**
Returns with adjusted gross income, total	1,028,537	1,031,967	44,641,677	17,204,922	7,771,748	9,433,174	2,186,633	169,590	237,411	135,160	7,903	12,864	2,017,044	2,650,956
Under $5,000	141,907	142,006	3,109,705	421,466	228,467	192,999	2,738	169	1,952	144	—	—	2,569	28,484
$5,000 under $10,000	246,030	246,173	5,273,132	1,829,670	1,011,785	817,885	61,672	5,252	27,894	3,872	*844	*363	56,420	150,266
$10,000 under $20,000	342,329	343,473	12,005,448	5,020,735	2,320,993	2,699,742	402,085	40,084	91,720	29,849	3,110	2,606	362,001	570,496
$20,000 under $50,000	273,460	275,331	17,014,628	7,882,255	3,171,703	4,710,552	1,122,485	74,074	99,886	58,936	3,138	5,229	1,048,411	1,305,813
$50,000 under $100,000	21,113	21,260	4,820,579	1,363,546	755,847	607,699	331,531	27,595	13,311	23,960	575	1,455	303,936	339,498
$100,000 under $500,000	3,599	3,623	2,244,336	584,205	262,895	321,310	218,097	19,620	2,565	15,862	229	3,068	198,477	208,270
$500,000 under $1,000,000	75	77	120,928	50,562	17,192	33,370	22,488	1,275	61	1,233	*3	*13	21,214	23,139
$1,000,000 or more	24	24	52,921	52,483	2,866	49,617	25,538	1,522	22	1,324	*4	*130	24,016	24,991
Returns with no adjusted gross income	40,887	41,334	3,192,830	- 523,944	- 310,872	- 213,072	—	—	—	—	—	—	—	5,021
Manufacturing														
Returns with and without adjusted gross income, total	**293,138**	**296,216**	**14,846,538**	**6,473,648**	**1,673,759**	**4,799,889**	**1,104,701**	**99,975**	**93,009**	**82,977**	**3,241**	**8,986**	**1,004,726**	**1,167,627**
Returns with adjusted gross income, total	279,650	282,712	13,634,979	6,677,804	1,880,858	4,796,946	1,104,701	99,975	93,009	82,977	3,241	8,986	1,004,726	1,165,641
Under $5,000	29,896	31,004	639,126	80,354	50,027	30,327	186	*37	*589	*36	—	—	149	5,622
$5,000 under $10,000	38,302	38,721	1,152,386	279,969	95,955	184,014	9,422	1,878	8,077	1,613	—	—	7,544	18,195
$10,000 under $20,000	69,905	70,817	1,991,569	1,030,834	271,450	759,384	86,457	11,808	25,573	9,529	*869	*1,180	74,649	107,461
$20,000 under $50,000	124,373	124,864	6,397,131	3,764,136	951,739	2,812,397	569,404	51,462	48,475	41,004	1,667	5,454	517,942	602,275
$50,000 under $100,000	13,982	14,035	2,319,224	914,547	361,437	553,110	212,078	18,817	8,081	16,770	559	1,155	193,261	212,282
$100,000 under $500,000	3,068	3,139	1,055,877	499,441	137,461	361,980	175,664	13,019	2,108	11,379	138	1,038	162,645	168,808
$500,000 under $1,000,000	97	104	58,599	65,157	7,931	57,226	29,798	2,600	81	2,398	**8	**159	27,198	29,390
$1,000,000 or more	27	28	21,068	43,367	4,858	38,509	21,693	354	25	249	**	**	21,339	21,607
Returns with no adjusted gross income	13,488	13,504	1,211,559	- 204,156	- 207,098	2,942	—	—	—	—	—	—	—	1,986
Transportation, Communication, Electric, Gas, and Sanitary Services														
Returns with and without adjusted gross income, total	**435,070**	**438,795**	**19,965,525**	**7,300,834**	**1,995,557**	**5,305,277**	**1,144,298**	**148,721**	**104,503**	**135,302**	**2,064**	**5,361**	**995,577**	**1,247,579**
Returns with adjusted gross income, total	408,171	411,136	18,184,839	7,599,520	2,205,658	5,393,862	1,144,184	148,721	104,502	135,301	2,064	5,361	995,464	1,242,907
Under $5,000	70,074	70,912	2,184,216	213,420	51,954	161,466	1,684	*172	**2,424	**144	—	—	1,512	17,089
$5,000 under $10,000	76,983	76,983	2,317,145	567,707	228,663	339,044	19,943	4,137	13,728	3,791	—	—	15,806	44,549
$10,000 under $20,000	122,989	123,810	4,648,061	1,803,318	581,279	1,222,039	157,342	25,884	34,567	22,933	*863	*582	131,458	201,905
$20,000 under $50,000	123,740	124,746	6,423,060	3,598,652	1,108,515	2,490,137	522,901	74,865	45,517	68,489	897	3,304	448,036	548,271
$50,000 under $100,000	11,457	11,582	1,719,339	744,282	199,742	544,540	188,141	21,610	6,284	20,047	176	866	166,532	183,182
$100,000 under $500,000	2,730	2,876	590,948	463,427	33,983	429,444	162,104	14,918	1,813	13,652	121	560	147,187	158,531
$500,000 under $1,000,000	137	149	81,280	93,438	- 3,765	97,203	42,749	4,095	116	3,472	*5	*37	38,654	41,109
$1,000,000 or more	61	68	220,791	115,275	5,287	109,988	49,319	3,040	54	2,775	*2	*11	46,279	48,271
Returns with no adjusted gross income	26,899	27,659	1,780,687	- 298,685	- 210,101	- 88,584	*114	*1	**	**	—	—	*113	4,671
Wholesale and Retail Trade														
Returns with and without adjusted gross income, total	**2,425,485**	**2,527,084**	**202,283,802**	**48,697,610**	**9,375,330**	**39,322,280**	**7,714,261**	**427,351**	**484,558**	**307,333**	**23,707**	**29,009**	**7,286,911**	**8,357,886**
Returns with adjusted gross income, total	2,299,220	2,389,843	184,805,111	50,335,552	10,722,892	39,612,660	7,714,177	427,350	484,558	307,333	23,706	29,009	7,286,827	8,340,022
Under $5,000	245,197	255,293	11,702,675	667,414	58,123	609,291	4,564	507	4,797	472	**1,181	**343	4,057	36,581
$5,000 under $10,000	356,718	372,320	20,617,501	2,684,018	698,437	1,985,581	96,698	10,092	43,351	7,682	**	**	86,605	188,419
$10,000 under $20,000	663,177	689,879	41,263,474	9,955,857	1,956,455	7,999,402	841,773	73,326	143,396	52,667	7,777	6,121	768,447	1,022,888
$20,000 under $50,000	915,691	947,049	74,696,059	27,253,574	5,043,345	22,210,229	3,968,521	197,975	236,419	137,939	11,167	11,842	3,770,546	4,258,897
$50,000 under $100,000	99,984	105,503	25,349,972	6,497,619	2,133,013	4,364,606	1,565,007	85,114	45,102	59,610	2,824	6,743	1,479,893	1,600,748
$100,000 under $500,000	17,973	19,263	9,896,332	2,821,047	758,163	2,062,884	1,021,051	51,951	11,117	41,746	722	3,514	969,100	1,012,904
$500,000 under $1,000,000	363	409	663,862	240,097	39,897	200,200	108,621	5,105	275	4,410	28	320	103,515	110,227
$1,000,000 or more	117	127	615,236	215,926	35,461	180,465	107,942	3,279	101	2,807	*8	*127	104,662	109,357
Returns with no adjusted gross income	126,265	137,241	17,478,691	- 1,637,942	- 1,347,563	- 290,379	*84	*1	—	—	**	**	*84	17,863

Footnotes at end of table.

Table 15. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale And Retail Trade—Continued														
Wholesale Trade														
Returns with and without adjusted gross income, total	**325,515**	**329,754**	**42,653,889**	**7,840,743**	**3,127,157**	**4,713,586**	**1,464,763**	**83,714**	**76,431**	**65,178**	**1,546**	**3,171**	**1,381,049**	**1,622,934**
Returns with adjusted gross income, total	314,368	318,520	38,503,875	8,148,389	3,289,181	4,859,208	1,464,760	83,714	76,431	65,178	1,545	3,171	1,381,047	1,619,681
Under $5,000	26,374	27,219	1,701,901	77,915	21,069	56,846	396	*15	*553	*15	—	—	381	4,100
$5,000 under $10,000	43,330	43,994	2,802,169	331,453	118,031	213,422	11,773	1,141	5,245	1,035	—	—	10,632	24,753
$10,000 under $20,000	85,507	86,373	6,110,698	1,284,992	431,608	853,384	102,636	7,286	17,852	6,054	**82	**	95,350	138,659
$20,000 under $50,000	131,372	132,367	15,452,487	4,010,279	1,552,925	2,457,354	593,693	37,812	39,170	26,613	834	1,544	555,880	679,865
$50,000 under $100,000	22,448	23,123	7,702,998	1,482,475	789,938	692,537	379,160	22,092	10,682	18,047	503	1,225	357,068	391,067
$100,000 under $500,000	5,193	5,287	4,044,942	805,180	334,117	471,063	297,256	13,233	2,826	11,525	117	294	284,023	298,299
$500,000 under $1,000,000	108	119	304,295	72,138	22,635	49,503	33,748	1,098	74	899	*6	*15	32,649	34,341
$1,000,000 or more	36	38	384,385	83,958	18,858	65,100	46,099	1,036	29	992	*4	*40	45,063	48,597
Returns with no adjusted gross income	11,147	11,234	4,150,014	−307,646	−162,024	−145,622	*2	*	—	—	**	**	*2	3,253
Retail Trade														
Returns with and without adjusted gross income, total	**1,991,297**	**2,066,267**	**153,814,591**	**38,268,604**	**5,687,993**	**32,580,611**	**5,812,573**	**319,747**	**385,520**	**223,308**	**21,129**	**25,030**	**5,492,825**	**6,277,600**
Returns with adjusted gross income, total	1,880,160	1,945,535	140,963,584	39,533,780	6,820,019	32,713,761	5,812,491	319,747	385,520	223,308	21,129	25,030	5,492,744	6,262,927
Under $5,000	211,960	218,722	9,786,498	573,741	39,300	534,441	3,354	351	3,991	339	—	—	3,003	31,546
$5,000 under $10,000	294,391	306,435	17,261,980	2,213,476	540,558	1,672,918	79,353	8,062	35,671	5,970	1,180	343	71,291	154,435
$10,000 under $20,000	552,508	570,355	34,204,237	8,296,360	1,434,942	6,861,418	705,553	63,544	121,158	44,556	7,310	6,013	642,009	844,411
$20,000 under $50,000	739,610	763,687	57,137,608	21,824,869	3,221,780	18,603,089	3,163,162	148,990	185,456	102,612	9,938	10,073	3,014,171	3,357,364
$50,000 under $100,000	69,684	73,342	16,670,362	4,516,583	1,182,527	3,334,056	1,074,664	58,826	31,404	38,753	2,103	5,262	1,015,837	1,096,360
$100,000 under $500,000	11,706	12,663	5,472,128	1,831,118	373,910	1,457,208	658,583	34,534	7,596	26,447	571	2,944	624,049	650,594
$500,000 under $1,000,000	229	255	260,441	150,986	14,300	136,686	67,015	3,600	181	3,156	23	309	63,415	68,138
$1,000,000 or more	72	76	170,331	126,646	12,702	113,944	60,806	1,839	63	1,474	*4	*87	58,966	60,080
Returns with no adjusted gross income	111,137	120,732	12,851,007	−1,265,176	−1,132,025	−133,151	*82	*	—	—	—	—	*82	14,673
Wholesale Retail Trade Not Allocable														
Returns with and without adjusted gross income, total	**127,374**	**131,063**	**5,815,323**	**2,957,497**	**560,180**	**2,397,317**	**507,542**	**28,121**	**26,038**	**22,543**	**1,126**	**938**	**479,421**	**537,496**
Returns with adjusted gross income, total	122,105	125,788	5,337,653	3,055,160	613,693	2,441,467	507,542	28,121	26,038	22,543	1,126	938	479,421	537,283
Under $5,000	9,352	9,352	214,276	23,044	−2,246	25,290	*817	*144	*270	*121	—	—	*673	1,407
$5,000 under $10,000	20,812	21,891	553,352	149,610	39,847	109,763	5,622	914	2,662	702	—	—	4,707	9,745
$10,000 under $20,000	31,847	33,151	948,539	474,270	89,904	384,366	39,882	2,898	5,401	2,323	*436	*107	36,984	49,781
$20,000 under $50,000	49,753	50,995	2,105,964	1,574,645	268,640	1,306,005	233,938	12,568	13,249	9,987	*421	*267	221,371	247,052
$50,000 under $100,000	9,037	9,038	976,613	581,167	160,549	420,618	132,514	5,764	3,596	4,178	*232	*283	126,750	135,444
$100,000 under $500,000	1,261	1,313	379,262	216,792	50,136	166,656	77,507	4,858	824	4,378	**37	**281	72,649	76,928
$500,000 under $1,000,000	32	35	99,126	20,805	2,962	17,843	9,728	472	25	413	**	**	9,256	9,570
$1,000,000 or more	11	13	60,521	14,827	3,901	10,926	7,534	503	11	439	—	—	7,031	7,355
Returns with no adjusted gross income	5,269	5,275	477,670	−97,662	−53,513	−44,149	—	—	—	—	—	—	—	213
Finance, Insurance, and Real Estate														
Returns with and without adjusted gross income, total	**1,009,303**	**1,048,966**	**21,530,768**	**27,998,510**	**6,614,631**	**21,383,879**	**5,367,682**	**210,824**	**208,475**	**146,716**	**6,818**	**12,117**	**5,156,858**	**5,796,637**
Returns with adjusted gross income, total	973,711	1,009,795	19,017,583	29,304,126	6,832,225	22,471,901	5,367,515	210,685	208,463	146,578	6,818	12,117	5,156,830	5,773,850
Under $5,000	60,025	62,416	574,919	179,768	56,317	123,451	1,450	*38	*148	*7	—	—	1,412	10,804
$5,000 under $10,000	119,250	122,934	1,254,876	902,082	297,422	604,660	30,003	3,097	10,465	2,010	—	—	26,906	57,753
$10,000 under $20,000	247,841	256,453	3,226,871	3,762,549	1,101,038	2,661,511	306,191	20,407	44,626	13,581	*1,516	*1,981	285,784	403,685
$20,000 under $50,000	428,556	444,271	7,790,886	13,619,562	3,018,898	10,600,664	1,924,814	72,678	102,252	45,272	3,033	4,536	1,852,136	2,110,434
$50,000 under $100,000	94,657	98,972	3,912,463	6,282,510	1,670,860	4,611,650	1,451,215	55,426	37,861	37,888	1,548	3,111	1,395,789	1,507,661
$100,000 under $500,000	22,558	23,843	1,890,898	3,682,450	625,442	3,057,008	1,257,838	47,124	12,478	37,477	672	1,989	1,210,715	1,281,595
$500,000 under $1,000,000	595	652	158,692	401,746	37,176	364,570	178,010	5,266	432	4,484	32	273	172,744	180,689
$1,000,000 or more	229	254	207,977	473,458	25,072	448,386	217,994	6,649	201	5,860	17	228	211,345	221,228
Returns with no adjusted gross income	35,592	39,171	2,513,185	−1,305,616	−217,593	−1,088,023	*167	*138	*12	*138	—	—	*28	22,788

Footnotes at end of table.

Table 15. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services														
Returns with and without adjusted gross income, total	**3,691,669**	**3,842,790**	**87,964,739**	**95,472,677**	**26,433,341**	**69,039,336**	**17,867,051**	**775,337**	**827,585**	**537,465**	**22,020**	**33,247**	**17,091,714**	**19,048,589**
Returns with adjusted gross income, total	3,612,512	3,761,413	84,727,629	97,029,559	26,967,739	70,061,820	17,866,298	775,325	827,582	537,454	22,019	33,247	17,090,973	19,015,538
Under $5,000	388,418	395,786	4,680,433	1,130,878	529,830	601,048	16,015	986	15,457	717	—	—	15,029	74,715
$5,000 under $10,000	503,149	520,654	7,536,607	3,753,823	1,450,403	2,303,420	156,951	17,390	69,656	12,205	**1,546	**231	139,561	289,086
$10,000 under $20,000	896,084	931,174	13,969,812	13,429,689	3,288,304	10,141,385	1,199,252	86,731	195,326	60,810	4,013	3,473	1,112,521	1,460,055
$20,000 1nder $50,000	1,440,362	1,505,600	31,165,454	44,483,151	10,093,898	34,389,253	6,608,972	273,659	365,669	173,469	9,982	10,540	6,335,313	7,132,857
$50,000 under $100,000	310,267	328,820	17,727,719	20,577,593	7,640,719	12,936,874	4,897,244	199,982	137,441	143,194	4,761	10,982	4,697,262	5,056,184
$100,000 under $500,000	71,882	76,731	8,447,272	11,117,628	3,515,487	7,602,141	3,862,012	146,953	42,273	110,725	1,614	7,106	3,715,059	3,879,680
$500,000 under $1,000,000	1,687	1,897	573,439	1,136,222	192,321	943,901	488,980	23,835	1,239	17,896	72	435	465,145	486,357
$1,000,000 or more	663	751	626,893	1,400,573	256,778	1,143,795	636,871	25,788	521	18,437	32	479	611,083	636,604
Returns with no adjusted gross income	79,157	81,377	3,237,110	- 1,556,882	- 534,398	- 1,022,484	*753	*12	*3	*12	**	**	*741	33,050
Nature of Business Not Allocable														
Returns with and without adjusted gross income, total	**74,561**	**75,376**	**1,779,126**	**1,762,385**	**322,414**	**1,439,971**	**351,879**	**22,997**	**14,047**	**17,715**	**221**	**838**	**328,882**	**372,055**
Returns with adjusted gross income, total	73,666	74,455	1,723,962	1,840,141	340,828	1,499,313	351,879	22,997	14,047	17,715	221	838	328,882	370,698
Under $5,000	11,758	11,758	128,961	30,678	17,286	13,392	*247	*1	*46	*1	—	—	*246	1,933
$5,000 under $10,000	9,657	9,996	168,249	73,053	24,134	48,919	2,200	*304	*276	*193	—	—	1,896	5,102
$10,000 under $20,000	20,814	21,262	293,636	297,456	92,801	204,655	25,088	3,709	3,778	2,292	—	—	21,379	31,336
$20,000 under $50,000	24,694	24,694	549,034	761,134	125,749	635,385	112,906	5,258	7,067	3,717	*159	*399	107,648	121,074
$50,000 under $100,000	5,128	5,128	354,838	327,133	41,931	285,202	76,638	2,970	1,767	2,517	*12	*62	73,668	77,611
$100,000 under $500,000	1,520	1,521	187,035	257,497	30,755	226,742	89,393	8,297	1,039	6,765	*47	*371	81,096	87,458
$500,000 under $1,000,000	66	67	12,029	44,078	1,749	42,329	20,184	1,388	47	1,203	*3	*6	18,796	20,030
$1,000,000 or more	29	29	30,180	49,112	6,423	42,689	25,223	1,070	27	1,027	—	—	24,153	26,154
Returns with no adjusted gross income	895	921	55,164	- 77,755	- 18,414	- 59,341	—	—	—	—	—	—	—	1,357

*This estimate should be used with caution because of the small number of sample returns on which it was based.
The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 16. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit

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

Size of business net income or net deficit	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industrial Divisions														
Businesses with and without net income, total	**11,406,161**	**12,701,597**	**505,884,882**	**254,368,908**	**55,449,987**	**198,918,921**	**46,806,205**	**2,857,630**	**2,901,637**	**2,272,723**	**66,824**	**102,538**	**43,948,575**	**49,567,962**
Businesses with net income, total	7,727,440	8,215,438	408,732,113	179,932,268	80,306,493	99,625,775	32,466,373	2,053,439	2,049,545	1,671,929	56,005	85,736	30,412,935	35,457,245
$1 under $2,000	2,620,899	2,723,184	25,215,403	50,657,452	2,179,271	48,478,181	7,921,761	302,713	369,245	199,737	9,287	10,847	7,619,048	8,037,675
$2,000 under $5,000	1,675,205	1,702,346	37,223,467	28,857,321	5,709,888	23,147,433	4,395,244	219,625	334,450	168,966	6,530	9,945	4,175,619	4,747,317
$5,000 under $10,000	1,492,829	1,506,328	61,099,871	27,442,281	10,803,442	16,638,839	4,074,450	283,184	428,632	236,981	6,827	6,749	3,791,266	4,677,605
$10,000 under $25,000	1,512,401	1,525,763	127,175,653	38,870,130	23,996,493	14,873,637	6,397,435	563,913	630,232	484,809	21,673	22,684	5,833,522	7,727,362
$25,000 under $50,000	529,467	531,425	84,668,038	23,224,348	18,249,757	4,974,591	4,987,745	416,926	283,546	363,574	10,833	20,346	4,570,820	5,643,871
$50,000 or more	225,651	226,392	73,349,680	21,278,333	19,367,641	1,910,692	6,999,160	444,630	147,559	371,957	6,794	22,986	6,554,530	7,144,824
Businesses with deficit, total	4,256,221	4,486,159	97,152,768	89,547,998	- 24,856,506	114,404,504	17,629,735	1,128,076	1,080,257	883,341	18,547	30,196	16,501,659	17,563,514
$1 under $5,000	3,224,239	3,353,840	35,110,390	69,364,249	- 5,479,149	74,843,398	11,256,711	553,739	735,239	389,258	12,637	17,687	10,702,972	11,159,986
$5,000 under $10,000	627,551	635,281	15,986,757	13,327,547	- 4,440,569	17,768,116	2,613,423	245,272	229,231	203,854	3,160	3,962	2,368,151	2,511,567
$10,000 under $25,000	341,617	344,939	18,340,119	7,339,194	- 5,173,554	12,512,748	2,135,966	182,104	109,208	157,917	2,637	5,572	1,953,862	2,129,275
$25,000 or more	148,030	152,099	27,715,501	1,762,957	- 9,763,234	11,526,191	2,432,409	240,710	39,837	212,109	1,492	6,476	2,191,699	2,592,746
Agriculture, Forestry, and Fishing														
Businesses with and without net income, total	**3,191,110**	**3,279,306**	**101,112,780**	**64,680,471**	**1,279,306**	**63,401,165**	**13,104,390**	**1,266,044**	**1,226,838**	**1,140,906**	**11,963**	**14,348**	**11,836,345**	**13,163,842**
Businesses with net income, total	1,578,481	1,622,531	66,026,208	33,383,032	13,727,448	19,655,584	6,267,211	749,845	671,940	702,655	6,801	6,515	5,517,366	6,416,194
$1 under $2,000	513,758	520,886	5,498,528	8,695,866	439,231	8,256,635	1,439,273	70,575	107,907	53,737	2,013	1,744	1,368,698	1,457,617
$2,000 under $5,000	336,467	340,875	7,312,430	5,809,684	1,150,690	4,658,994	988,977	78,514	122,017	70,360	412	656	910,463	1,009,968
$5,000 under $10,000	342,620	343,372	10,943,186	6,256,212	2,445,726	3,810,486	1,003,703	109,029	163,603	105,206	*232	*169	894,673	1,051,433
$10,000 under $25,000	301,894	304,194	21,537,158	7,500,709	4,620,490	2,880,219	1,337,393	229,613	208,090	221,049	2,156	1,863	1,107,780	1,448,891
$25,000 under $50,000	86,946	87,042	11,972,867	3,817,685	3,039,890	777,795	932,171	168,294	64,953	161,889	1,321	1,077	763,877	926,077
$50,000 or more	26,123	26,162	8,762,040	2,254,312	2,031,421	222,891	793,384	110,963	22,166	106,702	833	1,054	682,420	749,725
Businesses with deficit, total	1,642,439	1,656,775	35,086,572	31,984,706	- 12,448,142	44,432,848	7,013,513	536,346	567,535	453,815	5,300	8,095	6,477,168	6,923,691
$1 under $5,000	1,080,553	1,083,836	9,826,944	22,041,626	- 2,177,634	24,219,260	3,686,880	196,820	334,295	159,678	2,853	2,763	3,490,060	3,646,916
$5,000 under $10,000	305,636	308,516	4,578,951	6,668,098	- 2,160,350	8,828,448	1,279,447	151,082	149,436	128,515	1,108	1,759	1,128,365	1,193,399
$10,000 under $25,000	173,758	174,261	7,260,770	3,369,618	- 2,659,617	6,029,235	972,790	80,134	65,298	70,781	851	1,828	892,657	963,300
$25,000 or more	89,500	90,162	13,419,906	158,537	- 5,450,540	5,609,077	1,169,574	116,133	21,851	101,829	521	1,796	1,053,441	1,219,229
Mining														
Businesses with and without net income, total	**112,469**	**119,763**	**8,567,096**	**8,810,363**	**294,773**	**8,515,590**	**3,229,782**	**236,923**	**60,581**	**201,927**	**2,774**	**6,407**	**2,992,859**	**3,332,824**
Businesses with net income, total	52,513	54,994	6,616,209	4,850,776	1,546,603	3,304,173	1,868,317	130,736	26,900	113,812	1,365	3,224	1,737,581	1,926,798
$1 under $2,000	16,038	16,320	80,106	1,137,080	13,363	1,123,717	372,041	15,828	6,981	13,305	396	429	356,212	372,397
$2,000 under $5,000	10,477	10,539	178,147	646,006	35,560	610,446	210,123	14,761	3,628	11,507	720	1,944	195,363	216,514
$5,000 under $10,000	6,307	6,320	227,139	555,178	45,331	509,847	191,838	10,049	3,361	9,315	153	220	181,790	202,091
$10,000 under $25,000	10,315	10,381	828,216	663,147	168,758	494,389	230,535	13,466	6,023	12,118	*7	*79	217,069	249,929
$25,000 under $50,000	5,654	5,694	933,610	564,341	212,167	352,174	203,146	17,647	3,497	15,577	*4	*28	185,499	211,257
$50,000 or more	5,638	5,740	4,368,992	1,599,504	1,071,424	528,080	792,070	67,763	4,672	60,088	95	544	724,307	811,155
Businesses with deficit, total	62,442	64,769	1,950,887	4,294,147	- 1,251,831	5,545,978	1,509,908	121,542	35,602	102,653	1,447	3,291	1,388,366	1,565,581
$1 under $5,000	32,585	33,168	182,165	1,610,957	- 64,169	1,675,126	451,611	31,349	14,720	22,255	561	1,459	420,261	448,848
$5,000 under $10,000	11,397	11,662	107,886	668,153	- 84,000	752,153	202,085	12,809	7,906	9,558	*186	*142	189,276	200,408
$10,000 under $25,000	9,973	10,069	140,624	787,040	- 147,641	934,681	273,456	23,504	7,346	21,455	417	923	249,952	275,305
$25,000 or more	9,686	9,870	1,520,213	1,379,147	- 956,021	2,335,168	646,564	61,227	6,530	56,271	287	774	585,337	708,535

Footnotes at end of table.

Table 16. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit — Continued

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

Size of business net income or net deficit	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction														
Businesses with and without net income, total	**1,069,424**	**1,073,301**	**47,834,507**	**16,680,978**	**7,460,876**	**9,220,102**	**2,186,633**	**169,590**	**237,411**	**135,180**	**7,903**	**12,864**	**2,017,044**	**2,655,978**
Businesses with net income, total	890,406	892,691	42,064,443	14,423,909	8,276,824	6,147,085	1,819,398	140,831	202,834	113,463	6,846	10,502	1,678,567	2,289,955
$1 under $2,000	203,736	204,432	1,900,617	2,618,768	187,092	2,431,676	288,223	13,749	19,690	9,000	*368	*193	274,474	301,092
$2,000 under $5,000	190,359	190,359	3,691,403	2,069,150	656,783	1,412,367	187,606	9,603	23,942	5,954	*1,229	*1,086	178,004	237,832
$5,000 under $10,000	227,666	227,933	7,336,997	2,786,840	1,626,710	1,160,130	244,954	17,945	46,857	14,448	*344	*255	227,009	362,269
$10,000 under $25,000	208,851	208,949	14,839,026	4,247,078	3,262,679	984,399	492,416	47,269	76,666	38,155	3,625	4,267	445,147	706,197
$25,000 under $50,000	49,778	49,778	8,683,946	1,814,352	1,637,047	177,305	322,225	23,964	28,063	21,284	836	1,551	298,260	401,380
$50,000 or more	11,235	11,240	5,612,453	932,130	906,513	25,617	291,225	29,843	8,744	26,142	444	3,150	261,382	288,716
Businesses with deficit, total	179,900	180,610	5,770,064	2,272,378	- 815,948	3,088,326	369,042	28,923	34,637	21,873	1,058	2,368	340,119	368,613
$1 under $5,000	139,298	139,406	2,740,401	2,047,650	- 238,489	2,286,139	266,662	17,674	28,606	12,475	*995	*1,564	248,988	263,903
$5,000 under $10,000	26,300	26,300	973,502	286,443	- 177,554	463,997	46,170	3,451	4,181	3,216	*15	*34	42,719	45,171
$10,000 under $25,000	11,812	11,812	867,706	57,781	- 168,463	226,244	30,370	4,945	1,456	3,699	*30	*564	25,425	29,274
$25,000 or more	3,088	3,092	1,188,456	- 116,593	- 231,442	114,849	28,244	2,871	397	2,501	*18	*207	25,372	32,766
Manufacturing														
Businesses with and without net income, total	**293,138**	**296,216**	**14,846,538**	**6,473,648**	**1,673,759**	**4,799,889**	**1,104,701**	**99,975**	**93,009**	**82,977**	**3,241**	**8,986**	**1,004,726**	**1,167,627**
Businesses with net income, total	189,336	190,698	12,763,831	4,196,004	2,178,893	2,017,111	705,346	71,621	63,665	59,331	2,845	8,472	633,725	775,511
$1 under $2,000	61,156	62,443	678,388	1,068,160	42,723	1,025,437	151,043	5,709	11,064	4,925	*50	*15	145,333	154,021
$2,000 under $5,000	31,527	31,527	807,564	442,349	109,635	332,714	61,198	2,916	5,777	2,204	—	—	58,282	66,976
$5,000 under $10,000	29,225	29,225	1,334,652	463,866	204,274	259,592	57,272	6,300	11,481	5,552	*39	*1	50,972	69,386
$10,000 under $25,000	44,110	44,134	3,807,849	1,031,095	738,791	292,304	144,381	19,608	19,404	16,280	*1,243	*2,474	124,773	182,892
$25,000 under $50,000	17,493	17,493	3,409,817	667,249	594,079	73,170	126,036	20,117	11,375	14,956	1,322	4,822	105,919	140,307
$50,000 or more	5,864	5,876	2,725,561	528,217	489,390	38,827	167,213	17,012	4,603	15,456	191	1,161	150,201	163,750
Businesses with deficit, total	103,963	105,518	2,082,707	2,283,400	- 505,133	2,788,533	402,436	28,529	29,463	23,812	397	522	373,908	395,269
$1 under $5,000	83,798	84,637	697,499	1,963,993	- 131,173	2,095,166	301,437	15,954	25,196	12,511	*144	*107	285,484	297,903
$5,000 under $10,000	10,771	10,771	405,817	196,047	- 75,428	271,475	31,771	3,634	2,518	3,407	*117	*2	28,137	29,326
$10,000 under $25,000	6,356	6,357	302,177	117,741	- 101,526	219,267	35,560	4,355	1,244	3,968	*108	*195	31,205	32,502
$25,000 or more	3,730	3,753	677,214	17,540	- 197,006	214,546	35,052	5,430	857	4,770	*28	*218	29,622	36,140
Transportation, Communication, Electric, Gas, and Sanitary Services														
Businesses with and without net income, total	**435,070**	**438,795**	**19,965,525**	**7,300,834**	**1,995,557**	**5,305,277**	**1,144,298**	**148,721**	**104,503**	**135,302**	**2,064**	**5,361**	**995,577**	**1,247,579**
Businesses with net income, total	305,203	306,484	15,607,625	5,308,876	2,737,117	2,571,759	764,564	109,682	81,091	100,138	1,833	4,361	654,882	869,031
$1 under $2,000	78,627	78,680	1,213,143	1,159,324	69,068	1,090,256	152,099	8,979	10,625	6,593	*414	*647	143,120	154,462
$2,000 under $5,000	74,462	74,462	2,135,143	864,401	263,462	600,939	93,135	11,099	15,264	9,612	*420	*398	82,037	108,894
$5,000 under $10,000	64,932	64,932	2,827,671	930,729	476,401	454,328	103,264	13,563	16,516	12,578	*13	*10	89,701	131,968
$10,000 under $25,000	65,152	65,577	4,803,110	1,373,266	1,041,174	332,092	192,354	31,340	24,006	30,218	*507	*213	161,014	244,502
$25,000 under $50,000	19,649	19,649	2,806,438	694,603	630,255	64,348	123,934	29,978	12,765	27,013	*380	*2,582	93,957	136,935
$50,000 or more	3,181	3,184	1,822,121	300,343	256,757	43,586	101,306	15,055	2,344	14,456	99	511	86,250	94,254
Businesses with deficit, total	132,090	132,311	4,357,900	2,015,252	- 741,560	2,756,812	385,779	39,822	23,563	35,938	232	1,003	345,956	384,371
$1 under $5,000	89,781	89,782	1,846,436	1,405,495	- 152,064	1,557,559	203,016	15,718	15,342	13,932	*124	*189	187,298	198,723
$5,000 under $10,000	24,296	24,296	985,564	288,623	- 164,608	453,231	60,395	5,335	3,590	4,948	*23	*11	55,060	60,747
$10,000 under $25,000	14,349	14,364	822,558	268,580	- 215,054	483,634	71,358	10,847	3,948	10,035	35	167	60,511	69,606
$25,000 or more	3,838	3,869	703,342	78,387	- 209,835	288,222	59,068	9,315	856	8,353	*50	*637	49,753	62,711

Footnotes at end of table.

Table 16. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit — Continued

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

Size of business net income or net deficit	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade														
Businesses with and without net income, total	**2,425,485**	**2,527,084**	**202,283,802**	**48,697,610**	**9,375,330**	**39,322,280**	**7,714,261**	**427,351**	**484,558**	**307,333**	**23,707**	**29,009**	**7,286,911**	**8,357,886**
Businesses with net income, total	1,412,375	1,447,271	167,544,586	29,598,338	13,427,535	16,170,803	4,764,966	283,219	338,440	213,439	19,105	23,511	4,481,747	5,428,123
$1 under $2,000	521,304	526,977	9,907,887	9,359,211	358,252	9,000,959	1,313,642	58,378	59,397	37,392	2,660	2,290	1,255,264	1,339,066
$2,000 under $5,000	254,568	257,147	14,495,688	3,681,147	853,920	2,827,227	466,703	29,309	46,788	23,455	1,498	981	437,394	529,957
$5,000 under $10,000	239,917	242,097	25,369,194	3,757,480	1,754,395	2,003,085	461,882	35,344	59,608	28,870	2,190	2,438	426,538	579,364
$10,000 under $25,000	286,649	288,101	56,796,348	6,512,914	4,553,251	1,959,663	914,966	83,928	110,499	62,089	9,704	9,840	831,038	1,197,694
$25,000 under $50,000	100,674	100,846	35,887,007	4,095,028	3,390,064	704,964	820,368	47,288	51,007	37,518	2,532	4,908	773,080	980,239
$50,000 or more	32,002	32,103	25,088,462	2,813,114	2,517,654	295,460	910,023	44,467	20,207	37,235	1,511	4,702	865,556	936,883
Businesses with deficit, total	1,056,625	1,079,813	34,739,216	19,774,069	- 4,052,205	23,826,274	3,063,595	157,047	158,454	104,742	5,481	6,848	2,906,548	3,059,541
$1 under $5,000	858,189	871,604	14,217,011	17,550,630	- 1,194,784	18,745,414	2,479,472	107,081	125,014	63,301	3,518	4,057	2,372,391	2,463,376
$5,000 under $10,000	125,194	125,622	6,914,227	1,959,256	- 885,268	2,844,524	325,767	21,697	22,755	16,486	1,193	1,506	304,070	326,641
$10,000 under $25,000	61,785	61,947	7,282,755	551,624	- 920,797	1,472,421	170,217	16,806	10,244	14,176	642	981	153,411	172,140
$25,000 or more	20,544	20,640	6,325,223	- 234,762	- 1,051,357	816,595	109,059	14,352	2,514	13,405	132	511	94,708	118,150
Wholesale Trade														
Businesses with and without net income, total	**325,515**	**329,754**	**42,653,889**	**7,840,743**	**3,127,157**	**4,713,586**	**1,464,763**	**83,714**	**76,431**	**65,178**	**1,546**	**3,171**	**1,381,049**	**1,622,934**
Businesses with net income, total	242,638	244,945	36,467,437	6,332,077	3,606,514	2,725,563	1,182,975	69,061	60,981	53,568	1,361	2,363	1,113,914	1,335,042
$1 under $2,000	50,287	50,347	1,322,233	951,690	39,750	911,940	150,092	8,092	7,436	5,675	*96	*167	142,000	149,634
$2,000 under $5,000	44,495	44,884	2,001,179	689,422	149,538	539,884	91,224	4,056	7,320	3,176	*22	*7	87,169	104,033
$5,000 under $10,000	41,628	41,629	3,988,718	756,960	306,472	450,488	110,445	8,351	9,383	7,055	*47	*72	102,095	130,131
$10,000 under $25,000	64,814	64,932	9,583,776	1,593,558	1,052,279	541,279	226,832	18,947	17,020	11,928	730	1,283	207,885	290,052
$25,000 under $50,000	30,411	30,416	9,638,423	1,255,764	1,036,064	219,700	246,948	12,315	12,819	10,608	201	261	234,632	293,900
$50,000 or more	12,732	12,737	9,933,108	1,142,364	1,022,411	119,953	373,769	18,331	7,660	16,086	275	589	355,438	384,052
Businesses with deficit, total	83,695	84,809	6,186,451	1,531,691	- 479,357	2,011,048	286,355	15,047	15,631	11,932	209	833	271,307	292,516
$1 under $5,000	63,962	64,925	1,901,323	1,320,082	- 100,165	1,420,247	204,000	9,214	12,533	7,346	*102	*196	194,786	204,275
$5,000 under $10,000	8,933	8,933	524,398	190,103	- 66,955	257,058	30,848	2,424	2,080	1,597	*52	*508	28,424	32,238
$10,000 under $25,000	6,720	6,720	1,343,570	80,125	- 97,900	178,025	24,466	838	771	738	*10	*4	23,629	26,460
$25,000 or more	4,217	4,231	2,417,160	- 52,397	- 214,337	161,940	29,858	2,795	357	2,474	*45	*125	27,063	32,161
Retail Trade														
Businesses with and without net income, total	**1,991,297**	**2,066,267**	**153,814,591**	**38,268,604**	**5,687,993**	**32,580,611**	**5,812,573**	**319,747**	**385,520**	**223,308**	**21,129**	**25,030**	**5,492,825**	**6,277,600**
Businesses with net income, total	1,097,797	1,121,838	126,048,217	21,543,219	9,076,116	12,467,103	3,279,541	197,174	260,890	145,940	17,059	20,689	3,082,367	3,763,386
$1 under $2,000	437,887	441,867	8,219,125	7,775,711	296,528	7,479,183	1,070,930	47,269	48,332	29,820	2,531	2,070	1,023,661	1,094,908
$2,000 under $5,000	198,060	200,205	12,168,232	2,741,239	662,933	2,078,306	338,462	19,861	36,066	15,429	1,476	974	318,601	389,441
$5,000 under $10,000	185,755	187,551	20,734,402	2,785,089	1,355,404	1,429,685	324,978	26,286	49,020	21,391	2,143	2,366	298,692	415,800
$10,000 under $25,000	210,480	211,371	45,856,636	4,646,499	3,311,705	1,334,794	646,905	60,289	87,638	46,036	8,493	8,352	586,616	856,383
$25,000 under $50,000	63,455	63,620	25,011,261	2,539,357	2,132,573	406,784	508,336	32,642	35,722	25,184	2,213	4,584	475,694	609,712
$50,000 or more	17,131	17,224	14,058,562	1,477,723	1,316,972	160,751	472,835	23,370	11,262	18,658	1,110	3,872	449,465	487,171
Businesses with deficit, total	926,411	944,429	27,766,374	17,175,692	- 3,388,123	20,563,815	2,602,791	133,111	134,381	86,033	4,904	5,638	2,469,681	2,593,562
$1 under $5,000	755,732	765,490	12,050,149	15,311,440	- 1,031,185	16,342,625	2,141,942	93,095	105,315	52,980	3,059	3,534	2,048,847	2,126,432
$5,000 under $10,000	109,670	110,098	6,193,484	1,642,791	- 777,861	2,420,652	271,660	18,161	19,672	13,970	1,140	995	253,500	271,659
$10,000 under $25,000	53,167	53,291	5,732,701	446,784	- 794,052	1,240,836	135,291	14,108	9,201	11,639	622	929	121,182	136,259
$25,000 or more	15,494	15,550	3,790,039	- 183,269	- 785,025	601,756	68,964	9,904	1,938	9,353	87	386	59,060	74,611

Footnotes at end of table.

Table 16. — Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, and Income Tax, by Industrial Division and Size of Business Net Income or Net Deficit — Continued

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

Size of business net income or net deficit	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Income tax before credits	Tax credits					Income tax after credits	Total tax liability
				Total	Net income (less deficit)	Other income less losses and statutory adjustments		Total	Investment credit		Jobs credit			
									Numbers of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade Not Allocable														
Businesses with and without net income, total	**127,374**	**131,063**	**5,815,323**	**2,957,497**	**560,180**	**2,397,317**	**507,542**	**28,121**	**26,038**	**22,543**	**1,126**	**938**	**479,421**	**537,496**
Businesses with net income, total	78,780	80,488	5,028,932	1,875,656	744,905	1,130,751	328,802	18,858	17,809	15,475	758	561	309,944	361,047
$1 under $2,000	34,362	34,763	366,529	649,109	21,974	627,135	94,591	3,025	3,630	1,904	**34	**56	91,566	96,587
$2,000 under $5,000	12,058	12,058	326,277	251,962	41,449	210,513	37,454	5,394	3,403	4,852	—	—	32,060	36,977
$5,000 under $10,000	12,917	12,917	646,075	224,005	92,519	131,486	27,798	756	1,579	470	**	**	27,042	35,121
$10,000 under $25,000	11,450	11,798	1,355,936	278,184	189,267	88,917	42,870	4,780	5,903	4,212	*481	*204	38,090	53,207
$25,000 under $50,000	6,810	6,810	1,237,323	300,290	221,426	78,864	65,155	2,339	2,468	1,735	*118	*63	62,816	76,694
$50,000 or more	2,141	2,142	1,096,793	193,781	178,270	15,511	63,772	2,769	1,286	2,494	*126	*240	61,003	66,011
Businesses with deficit, total	50,158	50,575	786,391	1,106,772	- 184,725	1,291,497	183,209	9,458	8,713	7,262	*368	*377	173,751	181,986
$1 under $5,000	40,786	41,189	265,539	955,567	- 63,434	1,019,001	139,340	4,859	7,227	2,993	**358	**329	134,481	138,524
$5,000 under $10,000	6,591	6,591	196,345	126,362	- 40,452	166,814	23,258	1,112	1,003	919	**	**	22,146	22,744
$10,000 under $25,000	1,935	1,936	206,483	23,885	- 28,845	52,730	10,460	1,860	272	1,799	*10	*47	8,600	9,431
$25,000 or more	858	859	118,024	861	- 51,995	52,856	10,239	1,654	220	1,578	—	—	8,585	11,380
Finance, Insurance, and Real Estate														
Businesses with and without net income, total	**1,009,303**	**1,048,966**	**21,530,768**	**27,998,510**	**6,614,631**	**21,383,879**	**5,367,682**	**210,824**	**208,475**	**146,716**	**6,818**	**12,117**	**5,156,858**	**5,796,637**
Businesses with net income, total	709,099	732,154	17,399,879	20,335,005	7,983,869	12,351,136	3,825,142	140,177	151,206	97,943	4,462	7,799	3,684,965	4,221,656
$1 under $2,000	230,632	234,928	1,059,619	5,314,301	196,995	5,117,306	908,729	27,482	29,971	15,791	1,618	2,860	881,248	929,754
$2,000 under $5,000	140,874	142,319	1,372,931	3,353,737	481,257	2,872,480	559,074	19,602	22,505	12,368	673	1,844	539,472	596,940
$5,000 under $10,000	121,921	121,923	2,119,243	2,944,402	886,569	2,057,833	482,731	22,274	26,863	13,430	680	445	460,457	544,828
$10,000 under $25,000	152,211	154,257	4,944,046	4,762,044	2,489,997	2,272,047	824,081	34,034	44,337	26,454	617	816	790,048	986,595
$25,000 under $50,000	53,797	53,999	3,710,008	2,462,724	1,870,467	592,257	521,939	18,560	19,604	13,676	645	984	503,379	610,078
$50,000 or more	24,666	24,728	4,194,032	2,022,475	2,058,585	- 36,110	640,115	22,885	12,763	19,763	291	994	617,230	680,165
Businesses with deficit, total	312,213	316,812	4,130,889	7,927,368	- 1,369,237	9,296,605	1,605,706	74,372	60,797	51,342	2,455	4,529	1,531,334	1,646,809
$1 under $5,000	263,799	267,285	1,060,123	6,552,225	- 353,043	6,905,268	1,099,518	44,665	45,954	26,963	1,878	3,470	1,054,853	1,105,266
$5,000 under $10,000	27,289	27,290	443,361	771,652	- 190,338	961,990	171,123	12,063	7,939	9,242	*132	*160	159,060	168,445
$10,000 under $25,000	15,476	15,477	370,364	576,572	- 231,212	807,784	164,230	7,486	5,027	6,574	377	138	156,744	173,205
$25,000 or more	6,608	6,760	2,257,041	53,020	- 594,644	647,664	182,420	11,641	2,592	9,902	160	768	170,779	211,724
Services														
Businesses with and without net income, total	**3,691,669**	**3,842,790**	**87,964,739**	**95,472,677**	**26,433,341**	**69,039,336**	**17,867,051**	**775,337**	**827,585**	**537,465**	**22,020**	**33,247**	**17,091,714**	**19,048,589**
Businesses with net income, total	2,825,616	2,910,151	79,181,840	74,470,830	29,973,211	44,497,619	13,876,338	554,322	623,514	382,428	18,404	27,433	13,322,016	15,093,332
$1 under $2,000	1,030,730	1,053,734	4,784,533	21,924,250	852,350	21,071,900	3,375,158	105,977	132,288	61,078	2,862	3,268	3,269,181	3,414,318
$2,000 under $5,000	639,715	644,672	7,124,265	12,080,345	2,124,181	9,956,164	1,843,392	56,710	98,834	36,329	1,578	3,036	1,786,682	1,996,872
$5,000 under $10,000	457,242	459,406	10,649,137	9,684,259	3,282,456	6,401,803	1,524,855	69,860	102,317	49,101	3,199	3,271	1,454,994	1,734,027
$10,000 under $25,000	440,377	441,776	19,160,620	12,808,409	6,990,717	5,817,692	2,276,882	110,165	143,165	83,992	3,955	3,412	2,166,717	2,720,931
$25,000 under $50,000	193,454	193,986	17,035,254	9,061,210	6,779,989	2,281,221	1,933,064	92,522	92,447	73,043	3,795	4,398	1,840,542	2,228,382
$50,000 or more	116,412	116,577	20,428,031	10,836,106	9,943,518	892,588	3,327,030	136,602	71,781	92,668	3,325	10,833	3,190,428	3,442,936
Businesses with deficit, total	919,706	932,639	8,782,899	22,774,173	- 3,539,870	26,314,043	4,346,600	253,568	227,805	183,213	4,438	7,421	4,093,032	4,323,525
$1 under $5,000	762,225	771,621	4,461,932	18,149,754	- 1,150,151	19,299,905	3,048,436	144,335	178,712	92,864	3,287	4,737	2,904,101	3,008,808
$5,000 under $10,000	98,537	99,099	1,545,690	2,535,396	- 690,001	3,225,397	508,790	36,235	31,184	29,613	607	466	472,555	500,772
$10,000 under $25,000	49,185	49,288	1,237,764	1,620,495	- 709,991	2,330,486	431,102	36,794	14,944	30,241	280	731	394,308	427,019
$25,000 or more	12,288	12,631	1,537,512	608,787	- 989,727	1,598,514	401,981	41,544	4,483	35,083	336	1,931	360,437	432,423
Nature of Business Not Allocable														
Businesses with and without net income, total	**74,561**	**75,376**	**1,779,126**	**1,762,385**	**322,414**	**1,439,971**	**351,879**	**22,997**	**14,047**	**17,715**	**221**	**838**	**328,882**	**372,055**
Businesses, with net income, total	57,654	58,464	1,527,492	1,322,873	454,994	867,879	247,233	11,929	8,865	8,209	*192	*512	235,304	267,106
$1 under $2,000	24,784	24,784	92,582	511,578	20,198	491,380	86,455	4,099	2,780	2,741	**180	**424	82,357	84,952
$2,000 under $5,000	10,446	10,446	105,897	137,092	34,401	102,691	20,762	1,200	1,331	902	—	—	19,562	22,981
$5,000 under $10,000	11,119	11,120	292,652	243,821	81,580	162,241	35,513	2,148	2,246	1,489	—	—	33,365	39,938
$10,000 under $25,000	8,394	8,394	459,280	211,106	130,636	80,470	37,859	1,619	1,795	1,092	**	**	36,240	46,960
$25,000 under $50,000	2,938	2,938	229,092	129,850	95,800	34,050	31,238	348	680	290	—	—	30,891	36,601
$50,000 or more	782	782	347,989	98,699	92,379	6,320	36,290	3,048	481	2,229	*12	*89	33,242	36,251
Businesses with deficit, total	16,909	16,912	251,634	439,677	- 132,580	572,257	105,077	11,068	5,182	9,505	*29	*326	94,009	105,380
$1 under $5,000	12,500	12,501	77,879	243,779	- 17,642	261,421	43,682	3,217	2,719	2,842	**21	**270	40,465	42,448
$5,000 under $10,000	1,725	1,725	31,760	56,843	- 13,022	69,865	17,253	2,069	983	1,811	—	—	15,184	15,606
$10,000 under $25,000	1,364	1,364	55,402	73,181	- 19,254	92,435	22,039	2,824	810	2,269	**	**	19,215	21,555
$25,000 or more	1,321	1,322	86,593	65,380	- 82,661	148,041	22,103	2,957	670	2,583	*8	*56	19,146	25,772

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
NOTE: Detail may not add to total because of rounding.

Section 4

Explanation of Terms

This section contains brief descriptions of most of the terms that appear in the tables in this report. The instructions for the tax forms and schedules included in Section 5 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report. Generally, terms used in this report are identical definitionally to those used in other Statistics of Income reports. Differences in meaning are noted below. Also, in cases where the definition of a term has changed since the Statistics of Income--1978, Sole Proprietorship Returns publication due to tax law revisions or other factors, the symbol (#) follows the term.

Adjusted Gross Income

This amount was the result of reducing gross income from all taxable sources by adjustments such as the ordinary and necessary expenses of operating a trade or business and for a business "net operating loss" (of prior years). See also Statistics of Income--1979, Individual Income Tax Returns. (Tables 7 and 15 show selected income and deduction items classified by size of adjusted gross income.)

Agricultural Program Payments Received

Government sponsored agricultural program payments, such as those for approved conservation practices, were included in farm gross income whether they were received in cash, materials or services. (Agricultural program payments classified by industry and size of farm receipts are shown in tables 6 and 14.)

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. Examples of items qualifying for the amortization deduction were expenditures for bond premiums, child care facilities, coal mine safety equipment, pollution control facilities, and trademark and trade names.

In order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to items not specified in the Code were transferred to depreciation or other deductions as appropriate. (The deduction for amortization classified by industry is shown in tables 2 and 10.)

Bad Debts

Bad debts occurring during the year, or a reasonable addition to a reserve for bad debts, were allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other business income" of nonfarm sole proprietorships and "income from sales and operations" of farm proprietorships. (The deduction for bad debts classified by industry is shown in tables 2 and 10.)

Business Deductions

Business deductions were the sum of all ordinary and necessary business deduction items reported on the proprietorship schedule plus the deduction from business receipts of "cost of sales and operations". (Business deductions and its components are classified by industry in tables 2 and 10.)

Business Energy Investment Credit

See "Investment Credit" for definition.

Business Receipts

Business receipts were gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

Business receipts represented all income from the operation of the business, including incidental income from such items as sales of scrap or cash rebates that corporations and partnerships generally included in "other receipts". Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole proprietorship receipts, although rents or interest that were actually income from business operations were sometimes included; for example, rents received by real estate operators and interest received by small loan companies.

In tables 2 and 10, business receipts are classified into the two components, "income from sales and operations" and "other business income". "Income from sales and operations" comprises gross receipts or sales from the trade or business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation including patronage dividends from farmers' cooperatives, agricultural program payments, commodity credit loans, credit for Federal excise tax on gasoline, and State gasoline tax refunds, on the assumption that all were integral to farming operations. "Other business income", shown for nonfarm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business.

Business receipts from farming were understated because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported by the proprietor as gain or loss from the sale or exchange of property, rather than as business receipts.

Generally, business receipts was defined the same for sole proprietorships and partnerships with one exception. Returns for partnerships in the finance industries were given special treatment in statistical processing. See Statistics of Income—1979, Partnership Returns for details. (Business receipts appear in all tables. Tables 3, 6, 11 and 14 show selected income and deduction items classified by size of business receipts.)

Commissions

Commissions paid to an agent for his or her services were deductible as ordinary and necessary expenses. Identifiable amounts of commissions reported as part of "cost of sales and operations" were transferred to this item. (The deduction for commissions classified by industry is shown in tables 2 and 10.)

Commodity credit loans received

Commodity credit loans were Government sponsored loans advanced in anticipation of commodity sales. The loans were includable in income either for the year actually received or for the year the commodity was finally sold. (Commodity credit loans classified by industry and size of farm receipts are shown in tables 6 and 14.)

Conservation Expenses

Conservation expenses were expenses incurred with regard to land that was being used or had been used for farming. Includable were expenses for treatment or enrichment of earth; the construction, control, and protection of diversion channels, ditches, outlets and ponds; the eradication of brush; and the planting of windbreaks. This deduction was limited to 25 percent of gross income from farming. (The deduction for conservation expenses classified by industry and size of farm receipts is shown in tables 6 and 14.)

Cost of Labor

Cost of labor was a component of "cost of sales and operations". For sole proprietorships in nonfarm industries, it represented the amount reported on Schedule C-1, Form 1040. For sole proprietors engaged in farming and using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, as "labor hired". In both cases, the taxpayer was required to reduce the deduction for cost of labor by the amount claimed for the targeted jobs credit. (Cost of labor classified by industry is shown in tables 2 and 10.)

Cost of Sales and Operations

If the receipts of the business included income from the sale of goods made or bought, cost of sales generally included the direct cost of those goods made or bought. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to businesses for which inventories were not an income-determining factor.

Sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and managerial wages.

Farm costs presented special problems because the farm schedule did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics presented for unincorporated farms were constructed during statistical processing from deduction items, shown on Schedule F, that were comparable to those shown on Schedule C for nonfarm sole proprietorships. See the discussions in this section under "purchases," "cost of labor," "materials and supplies", and "other costs". (Cost of sales and operations is classified by industry in tables 2 and 10 and by size of business receipts in tables 3 and 11.)

Depletion

This deduction was allowed for the exhaustion of natural deposits and timber. For standing timber, depletion was computed on the basis of cost. In the case of natural deposits, the depletion could be computed either on the basis of cost or upon a fixed percentage of the gross income, less rents and royalties, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was later converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required under provisions of Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. Generally, it could not exceed 50 percent of the net income from the property (computed without the depletion deduction). Percentage depletion rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 22 percent.

Generally, percentage depletion could not be used for oil and gas wells. However, independent producers and royalty owners could have used percentage depletion, privided they did not refine more than 50,000 barrels of crude oil in any day and provided they did not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" was limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the sole proprietor could carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for Tax Year 1979 was 22 percent for a maximum daily average of 1,200 barrels.

The Tax Reduction Act of 1975 repealed several depletion allowances. See Statistics of Income—1975, Business Income Tax Returns for a detailed discussion of the Act. The statistics include any identifiable depletion reported as a cost of sales and operations. (The deduction for depletion classified by industry is shown in tables 2 and 10.)

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. A deduction for depreciation was not allowable on inventories or land (apart from the physical improvements or developments to it).

Several methods of computation were used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property beginning with 1969. See Statistics of Income—1969, Business Income Tax Returns for a discussion of these restrictions.

In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the taxpayer grouped assets of the same type acquired in the same year into one or more "vintage" accounts and assigned each account a useful life chosen from a published permissible range of lives. The range of useful lives was generally within 20 percent of the industry-grouped "guidelines lives" established under the previous rules. (The Treasury Department could modify the guidelines lives in the future as necessary.) Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits. Salvage value was not to be taken into account in computing depreciation, and no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 were depreciated under the revised rules, but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (Internal Revenue Code section 179) depreciation was included. (Depreciation is classified by industry in tables 1, 2, 9 and 10 and by size of business receipts in tables 3 and 11.)

Employee Benefit Programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization insurance, health and accident insurance, group life insurance, and other employee welfare plans. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for employee benefit programs classified by industry is shown in tables 2 and 10.)

Income From Sales and Operations

See "Business Receipts" for definition. (Income from sales and operations classified by industry is shown in tables 2 and 10.)

Industry Groups and Divisions

See Industrial Classification in Section 2 and also the Comparison of Standard Industrial Classification Codes and Statistics of Income Industries in Section 5 of Statistics of Income—1978, Sole Proprietorship Returns.

Insurance

Insurance included the amounts reported as ordinary and necessary business expenses as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible expenses were premiums paid for fire, hazard and business vehicle insurance. Amounts paid for workmen's compensation insurance were included in the taxes paid deduction. (The deduction for insurance expenditures classified by industry is shown in tables 2 and 10.)

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. (The deduction for interest paid classified by industry is shown in tables 1, 2, 9 and 10.)

Inventories

Based on amounts reported in the cost of goods sold schedule, inventories consisted of goods held for sale or raw materials and supplies that would become a part of goods held for sale. Taxpayers, engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor, were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year that the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal Revenue Code), both direct and indirect production costs had to be taken into account in the computation of costs in accordance with the "full absorption" method of inventory costing. Under this method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year determined in accordance with the method of identifying goods in inventory adopted by the business. Thus, the business had to include as costs all direct production costs and certain indirect production costs.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to those mentioned above. Under the unit-livestock-price method, livestock was grouped by kind and age, and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs. (Inventories classified by industry are shown in tables 2 and 10.)

Investment Credit (#)

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly, machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975 through December 31, 1976, was 10 percent of total "qualified investment" as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit had been, in general, 7 percent. The cost of the property determined the taxpayer's credit base. "Qualified investment" took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, which, for the most part, were dependent on the presence or size of income tax (excluding special taxes) reduced by the foreign tax credit and the credit for the elderly. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the succeeding 7 years. Included in the investment credit was the business energy investment credit which was based on a percentage of the "qualified investment" in certain energy-producing equipment. Provisions of the business energy investment credit were changed for Tax Years 1979 and 1980. For a full discussion of these changes, see Business Energy Investment Credit in Section 1, Changes in Law. (Investment credit classified by industry and size of adjusted gross income is shown in tables 7 and 15 and by industrial division and size of business net income (deficit) in tables 8 and 16.)

Land Clearing Expenses

Land clearing expenses consisted of expenditures for clearing land to make it suitable for farming. This deduction was limited to $5,000 or 25 percent of gross income from farming, whichever was less. (Land clearing expenses classified by industry and size of receipts is shown in tables 6 and 14.)

Legal and Professional Services

The deduction for legal and professional services included amounts paid for accounting and bookkeeping services as well as those fees paid to lawyers, doctors, architects and others rendering professional service to the sole proprietorship. (The deduction for legal and professional services classified by industry is shown in tables 2 and 10.)

Materials and Supplies

The value of materials and supplies was a component of cost of goods sold. For nonfarm businesses, it was the amount in Schedule C-1. For farms, it was the item "supplies purchased" on page 1 of Schedule F (for both cash and accrual methods of accounting). (Materials and supplies classified by industry is shown in tables 2 and 10.)

Net Income (Less Deficit)

Net income (less deficit) was the sum of net income (for businesses reporting profit) minus the sum of net deficit (for businesses reporting loss) for all businesses within a particular industry or income classification. Net income or loss for each business was the result of business receipts minus the sum of cost of sales and operations and other business deductions. (Net income (less deficit) appears in all tables.)

Number of Businesses

The number of business organizations represented the number of active businesses operated as sole proprietorships by individuals.

The number of sole proprietorships was based on the number of Schedules C, F, or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (Number of businesses is shown in all tables.)

Other Business Deductions

This item was computed during statistical processing and comprised business expenses which were not allocable to a specific deduction item on the return form, such as general administrative and selling expenses. (Other business deductions classified by industry are shown in tables 2 and 10.)

Other Business Income

See "Business Receipts" for the definition. (Other business income classified by industry is shown in tables 2 and 10.)

Other Costs

Other costs was a component of "cost of sales and operations". For nonfarm businesses, these costs were reported on Schedule C-1, Form 1040. For farmers, the amount was computed from Schedule F, for both cash and accrual methods of accounting, as follows: total farm expenses, less the sum of labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

For nonfarm sole proprietorships, other costs included such items as containers and packages that were not an integral part of the manufactured product (for example, freight-in, express-in, and cartage-in), on raw materials and supplies used in production, on merchandise purchased for sale, and on overhead expenses such as heat, light, power, maintenance labor, and supervision. If inventories, purchases, and the other components of cost of goods sold were not reported separately, they were included in other costs.

The following items were transferred out of "other costs" during statistical editing: amortization, contributions to pension and profit-sharing plans, and to employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance. (Other costs classified by industry are shown in tables 2 and 10.)

Other Income Less Losses and Statutory Adjustments

This item was computed during statistical processing and consisted of sources of income included in the proprietor's adjusted gross income, such as wages and salaries, dividends, interest, partnership income or loss, and gain or loss from sales of capital assets which were not derived from the operation of the sole proprietorship business. See also Statistics of Income—1978, Individual Income Tax Returns for a detailed definition of adjusted gross income. (This item classified by size of adjusted gross income and industry is shown in tables 7 and 15 and by industrial division and size of business net income (deficit) in tables 8 and 16.)

Payroll

Payroll was computed during statistical processing. It was the sum of cost of labor reported in cost of sales and operations plus salaries and wages (net of targeted jobs and WIN tax credits) reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners were excluded.

Amounts of payroll were frequently included by taxpayers in other items, such as commissions, legal and professional fees, or repairs. Because of the difficulty in identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated. (Payroll classified by industry is shown in tables 1, 2, 9 and 11. Payroll is classified by size of business receipts in tables 3 and 11 and by State in tables 4 and 10.)

Pension and Profit-Sharing Plans

This item generally included contributions by employers to deferred compensation employee benefit plans such as retirement, pension, profit-sharing, stock bonus and annuity plans as defined in Code section 404. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for pension and profit-sharing plans classified by industry is shown in tables 2 and 10.)

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was Schedule C-1. For farms, the sources were Schedule F, page 1, for farmers using the cash accounting method and on page 2, for farmers using the accrual accounting method. (Purchases classified by industry is shown in tables 2 and 10.)

Rent Paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. (The deduction for rent paid classified by industry is shown in tables 2 and 10.)

Repairs

This deduction was for the maintenance and upkeep of business property and included cost of labor, supplies and other costs necessary for repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could currently elect to deduct certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. See also "Depreciation". (The deduction for repairs classified by industry is shown in tables 2 and 10.)

Salaries and Wages

This item consisted of those salaries and wages paid to employees of the sole proprietor who filed a Schedule C. Wages included as a deduction for "cost of labor" in the cost of sales and operations schedule or in some other deduction on the income tax return were not included. Salaries and wages excluded the targeted jobs and WIN credits if the taxpayer made the required reduction for the credit. Salaries to sole proprietors were not included in this amount. See also "Payroll". (The deduction for salaries and wages classified by industry is shown in tables 2 and 10.)

Targeted Jobs Credit (#)

The Tax Reduction and Simplification Act of 1977 created a credit against income tax which provided employers with a tax incentive to create new jobs. Generally, the jobs tax credit was based upon the aggregate unemployment insurance wages paid under the Federal Unemployment Tax Act (FUTA). For Tax Years 1979 and 1980, the basis of the credit was limited to wages paid to seven specific groups of structurally unemployed individuals.

A full discussion of the targeted jobs credit, appears in Section 1, Changes in Law. (Targeted jobs credit is classified by State in tables 4 and 12 and by size of adjusted gross income and industry in tables 7 and 15 and by industrial division and size of business net income (deficit) in tables 8 and 16.)

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the sales taxes and excise and related taxes included in the sales price of its

products, these taxes also were generally included in the statistics for the deduction for taxes paid. (The taxes paid deduction classified by industry is shown in tables 1, 2, 9 and 10.)

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all taxes". The tax figures in this report is the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected. See also Statistics of Income--1979, Individual Income Tax Returns. (Total income tax classified by size of adjusted gross income and industry is shown in tables 7 and 15 and by industrial division and size of business net income (deficit) in tables 8 and 16.)

Travel and Entertainment

Travel and entertainment expenses were deductible as ordinary and necessary business expenses. Identifiable amounts of travel and entertainment expenses in "other business deductions" were transferred during statistical processing to this item. (The deduction for travel and entertainment classified by industry is shown in tables 2 and 10.)

Section 5

The statistics in this report were derived from Tax Years 1979 and 1980 Schedules C, F, and Forms 4835 and also from the parent Forms 1040. Presented in this section are facsimiles of the 1980 Schedules C, F and Form 4835 (which were virtually identical to the schedules and forms used in 1979) and the appropriate instructions.

A facsimile of the Individual Income Tax Return, Form 1040, appears in Statistics of Income--1979, Individual Income Tax Returns.

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SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

1980

09

Name of proprietor | Social security number of proprietor

A Main business activity (see Instructions) ▶ ; product ▶

B Business name ▶ | C Employer identification number

D Business address (number and street) ▶
City, State and ZIP Code ▶

E Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

C

F Method(s) used to value closing inventory:
(1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (if other, attach explanation)

	Yes	No
G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.		
H Did you deduct expenses for an office in your home?		
I Did you elect to claim amortization (under section 191) or depreciation (under section 167(o)) for a rehabilitated certified historic structure (see Instructions)? (Amortizable basis (see Instructions) ▶)		

Part I Income

1 a Gross receipts or sales	1a		
b Returns and allowances	1b		
c Balance (subtract line 1b from line 1a)		1c	
2 Cost of goods sold and/or operations (Schedule C–1, line 8)		2	
3 Gross profit (subtract line 2 from line 1c)		3	
4 Other income (attach schedule)		4	
5 Total income (add lines 3 and 4) ▶		5	

Part II Deductions

6 Advertising		31 a Wages	
7 Amortization		b Jobs credit	
8 Bad debts from sales or services		c WIN credit	
9 Bank charges		d Total credits	
10 Car and truck expenses		e Subtract line 31d from 31a	
11 Commissions		32 Other expenses (specify):	
12 Depletion		a	
13 Depreciation (explain in Schedule C–2)		b	
14 Dues and publications		c	
15 Employee benefit programs		d	
16 Freight (not included on Schedule C–1)		e	
17 Insurance		f	
18 Interest on business indebtedness		g	
19 Laundry and cleaning		h	
20 Legal and professional services		i	
21 Office supplies		j	
22 Pension and profit-sharing plans		k	
23 Postage		l	
24 Rent on business property		m	
25 Repairs		n	
26 Supplies (not included on Schedule C–1)		o	
27 Taxes		p	
28 Telephone		q	
29 Travel and entertainment		r	
30 Utilities		s	

33 Total deductions (add amounts in columns for lines 6 through 32s) ▶		33
34 Net profit or (loss) (subtract line 33 from line 5). If a profit, enter on Form 1040, line 13, and on Schedule SE, Part II, line 5a (or Form 1041, line 6). If a loss, go on to line 35		34

35 If you have a loss, do you have amounts for which you are not "at risk" in this business (see Instructions)? ☐ Yes ☐ No

SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part I, line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		1	
2 a Purchases	2a		
b Cost of items withdrawn for personal use	2b		
c Balance (subtract line 2b from line 2a)		2c	
3 Cost of labor (do not include salary paid to yourself)		3	
4 Materials and supplies		4	
5 Other costs (attach schedule)		5	
6 Add lines 1, 2c, and 3 through 5		6	
7 Inventory at end of year		7	
8 Cost of goods sold and/or operations (subtract line 7 from line 6). Enter here and on Part I, line 2 ▶		8	

SCHEDULE C–2.—Depreciation (See Schedule C Instructions for line 13)

If you need more space, please use Form 4562.

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for this year (g)
1 Total additional first-year depreciation (do not include in items below) (see Instructions for limitation) ▶						
2 Other depreciation:						
3 Totals					3	
4 Depreciation claimed in Schedule C–1					4	
5 Balance (subtract line 4 from line 3). Enter here and on Part II, line 13 ▶					5	

SCHEDULE C–3.—Expense Account Information (See Schedule C Instructions for Schedule C–3)

Enter information for yourself and your five highest paid employees. In determining the five highest paid employees, add expense account allowances to the salaries and wages. However, you don't have to provide the information for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 34, page 1, is less than $25,000.

Name (a)	Expense account (b)	Salaries and wages (c)
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:	Yes	No
A Entertainment facility (boat, resort, ranch, etc.)?		
B Living accommodations (except employees on business)?		
C Conventions or meetings you or your employees attended outside the U.S. or its possessions? (see Instructions)		
D Employees' families at conventions or meetings?		
If "Yes," were any of these conventions or meetings outside the U.S. or its possessions?		
E Vacations for employees or their families not reported on Form W–2?		

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SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

1980
17

Name of proprietor(s) | Social security number

Farm name and address ▶ | Employer identification number

Part I Farm Income—Cash Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Sales of Livestock and Other Items You Bought for Resale

a. Description	b. Amount	c. Cost or other basis
1 Livestock ▶		
2 Other items ▶		
3 Totals		
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		

Sales of Livestock and Produce You Raised and Other Farm Income

Kind	Amount
5 Cattle	
6 Calves	
7 Sheep	
8 Swine	
9 Poultry	
10 Dairy products	
11 Eggs	
12 Wool	
13 Cotton	
14 Tobacco	
15 Vegetables	
16 Soybeans	
17 Corn	
18 Other grains	
19 Hay	
20 Straw	
21 Fruits and nuts	
22 Machine work	
23 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
24 Per-unit retains	
25 Nonpatronage distributions from exempt cooperatives	
26 Agricultural program payments: a Cash	
b Materials and services	
27 Commodity credit loans under election (or forfeited)	
28 Federal gasoline tax credit	
29 State gasoline tax refund	
30 Other (specify) ▶	
31 Add amounts in column for lines 5 through 30	
32 Gross profits* (add lines 4 and 31) ▶	

Part II Farm Deductions—Cash and Accrual Method

F

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
33 a Labor hired	
b Jobs credit	
c WIN credit	
d Total credits	
e Balance (subtract line 33d from line 33a)	
34 Repairs, maintenance	
35 Interest	
36 Rent of farm, pasture	
37 Feed purchased	
38 Seeds, plants purchased	
39 Fertilizers, lime, chemicals	
40 Machine hire	
41 Supplies purchased	
42 Breeding fees	
43 Veterinary fees, medicine	
44 Gasoline, fuel, oil	
45 Storage, warehousing	
46 Taxes	
47 Insurance	
48 Utilities	
49 Freight, trucking	
50 Conservation expenses	
51 Land clearing expenses	
52 Pension and profit-sharing plans	
53 Employee benefit programs other than line 52	
54 Other (specify) ▶	
55 Add lines 33e through 54	
56 Depreciation (from Part III, line 62)	
57 Total deductions (add lines 55 and 56) ▶	

58 Net farm profit or (loss) (subtract line 57 from line 32). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1a. If a loss, go on to line 59. (Fiduciaries and partnerships, see the Instructions.) . . . 58

59 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see Instructions)? . . . ☐ Yes ☐ No

*Use amount on line 32 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Part III Depreciation (Do not include your home, its furnishings, and other personal items.) If you need more space, use Form 4562.

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for this year (g)
60 Total additional first-year depreciation (do not include in items below) (see Instructions for limitation) ▶						
61 Other depreciation:						
62 Totals			Enter here and in Part II, line 56 ▶			

Part IV Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)

a. Kind	b. Inventory at beginning of year	c. Cost of items purchased during year	d. Sales during year	e. Inventory at end of year
63 Cattle				
64 Calves				
65 Sheep				
66 Swine				
67 Poultry				
68 Dairy products				
69 Eggs				
70 Wool				
71 Cotton				
72 Tobacco				
73 Vegetables				
74 Grain				
75 Fruits and nuts				
76 Other (specify) ▶				
77 Totals (enter here and in Part V below)	(Enter on line 86)	(Enter on line 87)	(Enter on line 79)	(Enter on line 78)

Part V Summary of Income and Deductions—Accrual Method

78 Inventory of livestock, crops, and products at end of year (line 77, column e)		
79 Sales of livestock, crops, and products during year (line 77, column d)		
80 Agricultural program payments: a Cash		
b Materials and services		
81 Commodity credit loans under election (or forfeited)		
82 Federal gasoline tax credit		
83 State gasoline tax refund		
84 Other farm income (specify) ▶		
85 Add lines 78 through 84		
86 Inventory of livestock, crops, and products at beginning of year (line 77, column b)		
87 Cost of livestock and products purchased during year (line 77, column c)		
88 Total (add lines 86 and 87)		
89 Gross profits* (subtract line 88 from line 85)		
90 Total deductions from Part II, line 57 ▶		
91 Net farm profit or (loss) (subtract line 90 from line 89). If a profit, individuals enter on Form 1040, line 19, and on Schedule SE, Part I, line 1a. If a loss, go on to line 92. (Fiduciaries and partnerships, see the Instructions.)	91	

92 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see Instructions)? . . . ☐ Yes ☐ No

*Use amount on line 89 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

• U.S. GOVERNMENT PRINTING OFFICE: 1980— 313-262

23-168-5979

Form **4835** — Department of the Treasury, Internal Revenue Service

Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040.

1980

Name(s) as shown on Form 1040 | Social security number

Farm name and address | If you filed Form 943, enter employer identification number here

Purpose.—Use this form to report farm rental income based on crops or livestock produced by the tenant if you were the landowner (or sub-lessor), and did not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg. 1.61–4(a) and (b).

Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farmland, if the amount is based on a flat charge. (Report this income directly on Schedule E (Form 1040).)

If you report both farm rental income on line 25 of this form and cash rental income from farm property in Schedule E (Form 1040), you do not have to prorate the farm expenses that apply to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F (Form 1040).)

Line-by-line instructions for completing this form can be found on the back. For more details, see the Instructions for Schedule F (Form 1040).

Note: Fill in Part IV to see if you were required to file Form 1040–ES and make estimated tax payments.

Part I Gross Farm Rental Income—Based on Production
(Include amount converted to cash or the equivalent)

Kind	Amount
1 Cattle	
2 Calves	
3 Sheep	
4 Swine	
5 Poultry	
6 Dairy products	
7 Eggs	
8 Wool	
9 Cotton	
10 Tobacco	
11 Vegetables	
12 Soybeans	
13 Corn	
14 Other grains	
15 Hay	
16 Straw	
17 Fruits and nuts	
18 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
19 Per-unit retains	
20 Agricultural program payments:	
a Cash	
b Materials and services	
21 Commodity credit loans under election (or forfeited)	
22 Federal gasoline tax credit	
23 State gasoline tax refund	
24 Other (specify):	
25 Gross farm rents (add lines 1 through 24) ►	

Part II Deductions—Farm Rental Property
(Exclude personal and living expenses)

Items	Amount
26 a Labor hired (see Schedule F instructions)	
b Jobs credit	
c WIN credit	
d Total credits	
e Subtract line 26d from line 26a	
27 Repairs, maintenance	
28 Interest	
29 Rent of farm, pasture	
30 Feed purchased	
31 Seeds, plants purchased	
32 Fertilizers, lime, chemicals	
33 Machine hire	
34 Supplies purchased	
35 Breeding fees	
36 Veterinary fees, medicine	
37 Gasoline, fuel, oil	
38 Storage, warehousing	
39 Taxes	
40 Insurance	
41 Utilities	
42 Freight, trucking	
43 Conservation expenses	
44 Land clearing expenses	
45 Pension and profit-sharing plans (see Schedule F instructions)	
46 Employee benefit programs other than line 45 (see Schedule F instructions)	
47 Other (specify):	
48 Add lines 26e through 47 ►	
49 Depreciation (from line 55)	
50 Total deductions (add lines 48 and 49) ►	

51 Net farm rental profit or (loss) (subtract line 50 from line 25). If a profit, enter here and on Schedule E (Form 1040), Part II, line 7. If a loss, go on to line 52 before you enter the loss here and on Schedule E (Form 1040)

52 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see Instructions for Schedule F)? ☐ Yes ☐ No

Form **4835** (1980)

Part III Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))
(Do not include your home, its furnishings, and other personal items.) If you need more space, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of figuring depreciation	f. Life or rate	g. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) (see instructions for limitation) ►						
54 Other depreciation:						
55 Totals			Enter total of column g on page 1, line 49 ►			

Part IV Gross Income From Farming or Fishing—
WHEN TO USE: Complete this part to see if two-thirds of your gross income is from farming or fishing for 1979 or 1980.

Enter your share of income from the sources below for either 1979 or 1980. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, by March 2, 1981.

Source(s)	Your share of gross farming or fishing income
56 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	
57 Farming (Schedule F, Form 1040)	
58 Fishing (Schedule C, Form 1040)	
59 Gross farm rents from Part I, line 25	
60 Partnership(s)	
61 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
62 Total (add lines 56 through 61)	

Line-by-Line Instructions

PART I.—Gross Farm Rental Income—Based on Production

Lines 1 through 17

For each kind of livestock and crop, report income you received based on production. Include amounts converted to cash or the equivalent.

Line 18

Patronage dividends are profits from a farming co-op. See Schedule F Instructions.

Line 19

Per-unit retains are amounts held for you by a farming co-op. See Schedule F Instructions.

Lines 20 through 24

Include agricultural program payments, certain loans, credits and refunds, and other payments.

PART II.—Deductions—Farm Rental Property

Lines 26 through 47

Report expenses listed. Do not include personal and living expenses.

PART III.—Schedule for Depreciation Claimed on Farm Rental Property

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

Do not include in this schedule any depreciation on property you and your family lived in, its furnishings, and other items used for personal purposes.

Line 53

To deduct an additional allowance for first-year depreciation on new or used assets with a useful life of 6 years or more:

- Write the total in column (g), line 53.
- Subtract the additional first-year allowance from the cost or other basis of the asset before you enter the regular depreciation in column (g), line 54.

Note: *Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).*

Line 54

For each kind of asset, fill in columns (b) through (g) across. If you need more space, use Form 4562, Depreciation.

Line 55

Enter total from line 55, column (g), on page 1, line 49.

PART IV.—Gross Income From Farming or Fishing

Fill in Part IV to see if two-thirds of your gross income in 1979 or 1980 is from farming or fishing.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1980—O-313-187 58-0401110

Instructions for

Schedule C

Profit or (Loss) From Business or Profession

Purpose

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business.

Farmers should use **Schedule F.**

For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted. Please see Schedule SE.

If you need more information about business income and expenses, get Publication 334, Tax Guide for Small Business.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more information, see instructions for Forms W–3 (Transmittal of Income and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

Item A

Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C

Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D

Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E

Accounting Method

You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage of completion method. The method used must clearly reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the **cash method,** show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F

Valuation Methods

Your inventories can be valued at:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:

a. as your principal place of business, or

b. as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get Publication 587, Business Use of Your Home, for more information.

Item I

Certified Historic Structures

You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure. For additional details on this election, including how to complete Item I, see the instructions on page 23 for lines 6a and b.

Part I

Income (Lines 1 through 5)

Line 1a Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1980 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from **Schedule C–1, line 8.**

Cost of Operations (Inventories Not an Income-Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C–1.

Line 4 Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest and other kinds of miscellaneous income from the business or profession.

Part II

Deductions (Lines 6 through 33)

Line 7 Amortization

You may amortize the cost of pollution-control facilities, on-the-job training facilities, rehabilitation of certified historic buildings and child care facilities over a 60-month period instead of taking the depreciation deduction. You may also amortize amounts you paid for research, experiments, and a trademark or trade name over a period of at least 60 months.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and amortized. This rule does not apply to low-income housing.

For more information about amounts subject to amortization, please get Publication 535, Business Expenses and Operating Losses.

Line 8

Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get Publication 548, Deduction for Bad Debts.

Line 10 Car and Truck Expenses

You can deduct the actual cost of running your car or truck or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 20 cents a mile for the first 15,000 miles and 11 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the rate is 11 cents a mile for all business mileage.

You can change methods of figuring your expenses from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

Line 12 Depletion

Enter your total deduction for depletion on this line.

If you claim a deduction for timber depletion, please attach **Form T.**

Line 13 Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You may list each asset separately, or you may group assets into depreciation accounts when filling in **Schedule C–2.** You must figure the depreciation separately for each asset or group. Please see **Publication 534, Depreciation,** for information on depreciation methods, grouping assets, limitations and special rules.

Note: *Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).*

Line 15

Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health and welfare programs.

Line 18

Interest on Business Indebtedness

If you paid interest for years after 1980, deduct only the part you paid for 1980.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see **Publication 545,** Interest Expense.

Line 22

Pension and Profit-Sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 26, instead of on Schedule C, line 22. For filing requirements, please see instructions for Form 1040, line 26, on page 11.

Line 25 Repairs

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

You can elect to treat as a current expense up to $25,000 spent to remove architectural and transportation barriers to the handicapped and elderly. (See Section 190 of the Internal Revenue Code.)

Line 29 Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure to fill in **Schedule C–3** to report expense account information.

Generally, no deduction is allowed for any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation. (See Publication 463, Travel, Entertainment, and Gift Expenses, for more details.)

Line 31 Wages

Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the jobs credit from **Form 5884** and on line 31c, the WIN credit from **Form 4874.** Subtract the total of these credits from wages shown on line 31a and enter the balance on 31e.

For more details, please get Publication 906, Targeted Jobs and WIN Credits.

Line 32 Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

Line 34 Net Profit or (Loss)

If you have a profit, stop here. Enter the amount here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you have a loss, go on to line 35 before entering your loss on line 34.

Line 35 "At Risk"

Deductions for losses by persons who are engaged in a trade or business except real estate (other than mineral property) or an activity for the production of income are limited to the amount they have "at risk" in the business. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this business that:
- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 34 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you answered "YES" to the question on line 35, enter on line 34 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter "($400)" on line 34. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter "($1,000)" on line 34.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from Schedule C on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you dispose of an asset used in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Schedule C-3

Expense Account Information

Enter here amounts which you are deducting on Schedule C that were:
- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep detailed records as proof of amounts spent for entertainment.

Foreign Conventions. Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach two signed statements to your tax return for the year in which you deduct the expenses.

a. Attach a statement, signed by you, indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities and a program of the business activities.

b. Attach a statement, signed by an officer of the organization or group sponsoring the convention, showing the schedule of business activities for each day of the convention and the number of hours each day such scheduled business activities were attended.

For more information, please get **Publication 463, Travel, Entertainment, and Gift Expenses.**

[redacted]

Instructions for Schedule F
Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get **Publication 225, Farmer's Tax Guide,** for additional information. It has samples of filled-in forms and schedules. You may also want to get **Publication 534, Depreciation.**

Do not report the following income on Schedule F:
- Rent you received that was based on farm production or crop shares, if you did not run the farm yourself. Report this income on **Form 4835** and **Schedule E** (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part II of **Schedule E** (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 30 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on **Form 4797.**
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on **Form 4797.**

Which Parts to Use

- Schedule F has 5 parts. Your accounting method used to record your farm income determines which parts you must fill in.

Under the **cash method,** you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in **Parts I, II, and III.**

Under the **accrual method,** you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II, III, IV, and V.

Employer Identification Number

You need an employer identification number only if:
- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I
Farm Income
Cash Method

In Part I show the income you received for the items listed on lines 1 through 29. Count both the cash you received and the fair market value of goods or other property you received for these items.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 30.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale.

You can do this IF:
- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Lines 5 through 21

Show the amount you got from the sale of livestock and produce you raised.

Line 22

Show the amount you were paid for the use of your farm machinery.

Line 23

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:
- personal or family items.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 23b.

If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 24

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

Line 26

Enter on line 26a cash you got as price support payments, diversion payments and cost-share payments (sight drafts).

On line 26b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 27

Report Commodity Credit Corporation loans you received as income if:
- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR
- you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 28

If you took a credit for Federal gasoline tax on your 1979 Form 1040, enter the amount of the credit here.

Line 29

Enter the amount of any State gasoline tax refund you got in 1980.

Line 30

Use this line to report income other than that shown on lines 1 through 29.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 30. If you had a loss in a closed futures contract, show it as a minus amount.

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Schedule D, (Form 1040, 1041, or 1065).

Report as income the amount of the credit for alcohol used as a fuel that was entered on **Form 6478,** line 13.

Part II
Farm Deductions
Cash and Accrual Method

Do not deduct:
- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- expenses of raising anything you or your family used.
- the value of animals you raised that died.
- loss of inventory
- personal losses.
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:
- a partnership, or
- any other noncorporate group, or
- a small business corporation, if

a. the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or

b. more than 35 percent of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:
- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 33

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 33b the jobs credit from **Form 5884** and on line 33c, the WIN credit from **Form 4874.** Subtract the total of these credits from labor hired on line 33a and enter the balance on 33e.

For more details, please get Publication 906, Targeted Jobs and WIN Credits.

Line 34

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

Line 35

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1980 for years after 1980, include only the part that applies to 1980.

Line 36

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 37

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed by your livestock in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 40

Show what you paid to rent machinery used on your farm.

Line 46

You can deduct the following taxes:
- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:
- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

Line 47

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

Line 48

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 49

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 50

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 51

Show what you paid to clear land so you could farm it. Do not enter more than $5,000 or 25% of your taxable income from farming, whichever is less.

Line 52

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Form 1040, line 26. Enter the amount you paid for yourself on that line.

Line 53

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 52. Examples are insurance, health and welfare programs. Do not include here amounts paid for yourself or your family.

Line 54

Enter expenses not listed on another line, such as:
- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or you can use a fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each mile after that. However, if the car or truck is fully depreciated, you must use 11 cents a mile for all miles. If you use more than one vehicle for business, you must use the actual cost and not the mileage rate. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming.
- Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

Line 58

If you have a profit, stop here. Enter the amount here and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 59 before entering your loss on line 58.

Line 59

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:
- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 59, enter on line 58 either the amount of your loss or the amount for which you are considered "at risk", whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter ($400) on line 58. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter ($1,000) on line 58.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions.

Part III
Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. You may list each asset separately, or you may group assets into depreciation accounts. You must figure the depreciation separately for each asset or group. Please see **Publication 534**, Depreciation, for more information on depreciation methods, grouping assets, limitations and special rules.

Do not include depreciation on:
- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Line 60

You can choose to deduct an additional allowance for first-year depreciation on certain assets that have a useful life of 6 years or more. If you choose this additional allowance, enter the amount on line 60. You must subtract this amount from the cost or other basis of the asset on which you are taking the additional depreciation. This will reduce the cost or other basis amount on line 61.

Note: *Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).*

Line 61

Be sure to reduce the cost or other basis of assets by any additional first-year depreciation taken on line 60.

If you need more space, use **Form 4562.**

Line 62

Add line 60 and line 61, column g. Enter the total on line 62 and in Part II, line 56.

Part IV
Farm Income
Accrual Method

If you used the accrual method, report farm income when you earned it, not when you received it. Generally, you must inventory your animals and crops if you used this method. See **Publication 225**, Farmer's Tax Guide, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 63 through 76

For each item listed, fill in columns (b), (c), (d) and (e) across. See the line-by-line instructions for Part I for more information.

Part V
Summary of Income and Deductions
Accrual Method

Lines 80 and 81

See instructions for Part I, lines 26 and 27.

Line 82

If you take a credit for Federal gasoline tax on your 1980 income tax return, enter the amount of the credit on this line.

Line 83

If you are due a refund of State gasoline tax for 1980, enter the amount here.

Line 84

See instructions for Part I, line 30.

Lines 91 and 92

See instructions for Part I, lines 58 and 59.

1980 Tax Rate Schedules

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Schedule TC, Part I, line 4.

Note: *Your zero bracket amount has been built into these Tax Rate Schedules.*

SCHEDULE X—Single Taxpayers

Use this schedule if you checked **Filing Status Box 1** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Over—	But not over—		of the amount over—
Not over $2,300		—0—	
$2,300	$3,400	14%	$2,300
$3,400	$5,500	$154+16%	$3,400
$5,500	$7,600	$490+18%	$5,500
$7,600	$11,900	$868+21%	$7,600
$11,900	$16,000	$1,770+24%	$11,900
$16,000	$20,200	$2,754+28%	$16,000
$20,200	$24,600	$3,930+32%	$20,200
$24,600	$29,900	$5,338+37%	$24,600
$29,900	$35,200	$7,299+43%	$29,900
$35,200	$45,800	$9,579+49%	$35,200
$45,800	$60,000	$14,777+54%	$45,800
$60,000	$85,600	$22,445+59%	$60,000
$85,600	$109,400	$37,525+64%	$85,600
$109,400	$162,400	$52,749+68%	$109,400
$162,400	$215,400	$88,853+70%	$162,400
$215,400	———	$125,953+72%	$215,400

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 2** or **5** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Over—	But not over—		of the amount over—
Not over $3,400		—0—	
$3,400	$5,500	14%	$3,400
$5,500	$7,600	$294+16%	$5,500
$7,600	$11,900	$630+18%	$7,600
$11,900	$16,000	$1,404+21%	$11,900
$16,000	$20,200	$2,265+24%	$16,000
$20,200	$24,600	$3,273+28%	$20,200
$24,600	$29,900	$4,505+32%	$24,600
$29,900	$35,200	$6,201+37%	$29,900
$35,200	$45,800	$8,162+43%	$35,200
$45,800	$60,000	$12,720+49%	$45,800
$60,000	$85,600	$19,678+54%	$60,000
$85,600	$109,400	$33,502+59%	$85,600
$109,400	$162,400	$47,544+64%	$109,400
$162,400	$215,400	$81,464+68%	$162,400
$215,400	———	$117,504+70%	$215,400

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Over—	But not over—		of the amount over—
Not over $1,700		—0—	
$1,700	$2,750	14%	$1,700
$2,750	$3,800	$147.00+16%	$2,750
$3,800	$5,950	$315.00+18%	$3,800
$5,950	$8,000	$702.00+21%	$5,950
$8,000	$10,100	$1,132.50+24%	$8,000
$10,100	$12,300	$1,636.50+28%	$10,100
$12,300	$14,950	$2,252.50+32%	$12,300
$14,950	$17,600	$3,100.50+37%	$14,950
$17,600	$22,900	$4,081.00+43%	$17,600
$22,900	$30,000	$6,360.00+49%	$22,900
$30,000	$42,800	$9,839.00+54%	$30,000
$42,800	$54,700	$16,751.00+59%	$42,800
$54,700	$81,200	$23,772.00+64%	$54,700
$81,200	$107,700	$40,732.00+68%	$81,200
$107,700	———	$58,752.00+70%	$107,700

SCHEDULE Z—Heads of Household (including certain married persons who live apart (and abandoned spouses)—see page 6 of the Instructions)

Use this schedule if you checked **Filing Status Box 4** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: Enter on Schedule TC, Part I, line 4:

Over—	But not over—		of the amount over—
Not over $2,300		—0—	
$2,300	$4,400	14%	$2,300
$4,400	$6,500	$294+16%	$4,400
$6,500	$8,700	$630+18%	$6,500
$8,700	$11,800	$1,026+22%	$8,700
$11,800	$15,000	$1,708+24%	$11,800
$15,000	$18,200	$2,476+26%	$15,000
$18,200	$23,500	$3,308+31%	$18,200
$23,500	$28,800	$4,951+36%	$23,500
$28,800	$34,100	$6,859+42%	$28,800
$34,100	$44,700	$9,085+46%	$34,100
$44,700	$60,600	$13,961+54%	$44,700
$60,600	$81,800	$22,547+59%	$60,600
$81,800	$108,300	$35,055+63%	$81,800
$108,300	$161,300	$51,750+68%	$108,300
$161,300	———	$87,790+70%	$161,300

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Form **6839** (Rev. 7-82)
Department of the Treasury
Internal Revenue Service

USER SURVEY

Statistics of Income — 1979-1980 Sole Proprietorship Returns

Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your cooperation.

1. How did you obtain this publication?

   ☐ Purchased from the Government Printing Office
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2. Have you ever used any other *Statistics of Income* publication?

   ☐ Yes *(Specify)* _____
   ☐ No

3. Have you ever used the Individual Tax Model?

   Tabulations or tapes ordered from IRS ☐ Yes ☐ No

   Tape ordered from National Archives ☐ Yes ☐ No

   ☐ Other *(Specify)* _____

4. What subject matter in the report interests you particularly?

   ☐ Industry statistics
   ☐ Proprietorship statistics by State
   ☐ Proprietorship statistics by Sex of Proprietor
   ☐ Proprietor statistics by size of adjusted gross income
   ☐ Proprietor statistics by size of business net income or loss
   ☐ Farm proprietorship statistics
   ☐ Other *(Specify)* _____

5. What type of organization are you connected with?

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6. Rank in order of importance to you the following sections of the publication.

   ☐ Tables
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   ☐ Explanation of terms
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   ☐ Introductory material
   ☐ Tax form facsimilies

7. How did you find the text?

   ☐ Too technical
   ☐ Not detailed enough
   ☐ About right
   ☐ Did not use text

8. What changes (additions, deletions, alterations) would you like to see in the contents or format of this publication?

9. What ZIP Code do you—

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- Sample Selection and Limitations of the Data
- Statistics for All Proprietorships
- Proprietorship Statistics by State
- Proprietorship Statistics by Sex of Proprietor
- Farm Proprietorship Statistics
- Proprietor Statistics
- Explanation of Terms
- Facsimiles of Forms and Instructions Used